Advanced Practice Exercises 9–12

E

xercise 9 – B	aylor Inta	ke and	Inte	rviev	v Shee	et, page	1 of 3					
Form 13614-C (Rev. 9- 2010)	Inta				•	nal Revenue S ity Rev	ervice iew She	eet		OMB # 15	545-1964	
Section A. Page Thank you for allo to help our certifie	wing us to pre	pare your t	ax retu	urn. It i	s very im						is form	
You will need yo Tax informatio Social security Proof of Identif	ur: n such as Forr cards or ITIN	ns W-2, 10 letters for y	99, 10 ou an	98. d all pe	ersons or	•		, ,				
Part I. Your Per	rsonal Inforn	nation										
1. Your First Na Ben	me		M. I. A.	Last Bay	Name lor				Are yo	e you a U.S. Citizen? Yes \sum No		
2. Spouse's First	t Name		M. I. N.	Last	Name per					s spouse a U.S. Citizen		
3. Mailing Addre			Apt#		City Your Ci	ty		State YS	ate Zip Code			
4. Phone Primary: (713) 2	35-XXXX	Other:				E-mail		•	,	·		
5. Your Date of 03/12/1934	Birth	6. Your (ation		-	u Legally Blir and Permar		Disable		s × No s × No	
9. Spouse's Dat 10/30/1936										s × No s × No		
13. Can your pare	ents or someo	ne else clai	m you	or you	ır spouse	-			× No	Unsu		
Part II. Family	and Deper	dent Info	orma	tion								
Divorced	per 31, 2010, y Did you live wit or Legally Sep : Year of spou	h your spo	use du te of fi	ıring ar nal ded						☐ No		
2. List the name	of everyone b										2010.	
Do not enter	irst, last) your name or ame below.	Date of (mm/de		(e.g. so	ship to you n, mother, ster)	Number of months lived in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	ie 12	Single as of 2/31/10 es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)	
(i	a)	(b)			(c)	(d)	(e)		(f)	(g)	(h)	
Madison Chambe	rs	04/05/	1994	Grar	ndchild	8	Yes		Yes	Yes	No	

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call Toll Free 1-877-330-1205 or email us at WI.Voltax@irs.gov.

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			Section A. To be completed by Taxpayer (continued)
Par	t III.	Incom	e - In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)
Yes	No	Unsure	<u> </u>
	×		I. Wages or Salary? (Form(s) W-2)
	\times	=	?. Tip Income?
	X	_	3. Scholarships? (Forms W-2, 1098-T)
×	Ш		I. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
	$\overline{\mathbf{v}}$		1099-DIV, 1099-OID) F. Refund of state/legal income taxes proviously used as a deduction on 1040 Seb A2 (Form(s))
Ш	×	□ ;	5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
	×		5. Alimony Income?
H	X	=	7. Self-Employment Income/Loss (such as earnings from contract labor, small business)?
		О.	(Form(s) 1099-MISC)
П	X	□ 8	3. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
			(Form(s) 1099-B)
	X		D. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
$\overline{\times}$		10). Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
	×	1 ⁻	Unemployment Compensation? (Form(s) 1099-G)
X		12	2. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
	×	□ 13	B. Income (profit or loss) from Rental Property?
X		14	I. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gaming Winnings (W2G)
			(Forms W-2 G, 1099-MISC)
Par	t IV.	Expe	nses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)
<u>Yes</u>	<u>No</u>	<u>Unsure</u>	
	×	_	. Alimony: If yes, do you have the recipient's SSN? Yes No
	×	_	Contributions to a retirement account? IRA Roth IRA 401K Other
	×	=	Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
	\times	=	. Unreimbursed employee business expenses (such as mileage)?
×	Ц	=	Medical expenses?
X		_	i. Home mortgage interest?
X	Н	_	Real estate taxes for your home or personal property taxes? Charitable contributions?
X	×	=	Charitable contributions?
ᆜ			Child/dependent care expenses that allowed you and your spouse, to work or to look for work?
			vents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)
		Unsure	
			. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
	X	=	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
	X		Buy a home? If yes, closing date
	X		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×	_	Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
	X		Live in an area that was affected by a natural disaster? If yes, where?
	X	_	Receive the First Time Homebuyers Credit in previous years?
	X		Pay any student loan interest? Make estimated to yearments or apply lest year's refund to your 2010 toy?
\Box	×	9	. Make estimated tax payments or apply last year's refund to your 2010 tax?
	$\overline{\mathbf{A}}$	□ 40	If so how much? If you are due a refund, would you like a direct deposit or split your refund?
	×		
	×		I. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? 2. If you have a balance due, would you like information about all of your payment options? (such as
		14	payment directly from your bank account, check, money order, credit/debit card or payment plan)

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TAXPAYER STOP HERE!

Thank you for completing this form.

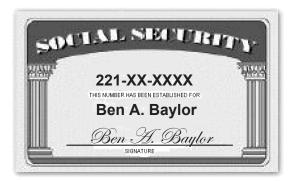
Section C. To be completed by Section B. To be Completed by Certified Volunteer Only a Certified Quality Reviewer Remember: You are the link between the taxpayer's information and a After reviewing the tax return and correct tax return. Verify the taxpayer's information on pages 1 & 2 is verifying that it reflects correct tax law complete. Any question marked "Unsure" must be discussed with the application to the information provided taxpayer and changed to "Yes" or "No". by the taxpayer, check the final item. Must be completed ONLY if persons are listed in Part II, Question 2. 1. Section A & B of this form are complete. Yes No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? 2. Taxpayer's identity, address If yes, which ones: and phone number was verified. 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting Yes No 2. Were any of the persons listed in Part II, Question 2, documents. totally and permanently disabled? If yes, which ones: 4. Filing Status is correctly determined. 5. Personal and Dependency **Exemptions** are entered correctly on the return. Yes No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, 6. All **income** shown on source which ones: documents and noted in Sections A. part III is included on the tax return. 7. Any Adjustments to Income are correctly reported. Yes No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, 8. Standard, Additional or Itemized N/A which ones: **Deductions** are correct. 9. All **credits** are correctly reported. 10. Withholding shown on Forms W-2,1099 and Estimated Tax Yes No 5. Did the taxpayer pay over half the cost of main-Payments are correctly reported. taining a home for any of the persons in Part II, Question 2? If yes, which ones: 11. If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. 12. Correct SIDN is shown on the return. Reminder All Quality Review Issues above Use Publication 17, Your Federal Income Tax For Individuals have been addressed and and Publication 4012, Volunteer Resource Guide in making tax necessary changes have been

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law determinations.

Form **13614-C** (Rev. 9-2010)

made.







Interview Notes - Baylor

- Ben is retired and Pat was a housewife prior to her death.
- Ben does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Ben's granddaughter, Madison Chambers, moved in with them in May of last year. He provides all her support. She was born in France where her parents were stationed.
- Ben had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. Ben and Pat did not have enough expenses to itemize previously. There is no local sales tax where they live.
- Pat had gambling losses of \$2,550.
- Ben Baylor wants a check for any refund and will pay by check if they owe.
- In 2010, the Baylors did not receive an Economic Recovery Payment.
- If using 2009 software, use 2009 tax law. Ben and Pat each received an Economic Recovery Payment from Social Security in 2009. Check "Yes" on line 10 of Schedule M and enter \$500. Check "No", on line 11.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Ben's list of Schedule A expenses:

Doctor bills	\$4,723
Hospital bills	\$5,168
Medical mileage	93 miles per month (1,116 total miles)
Prescription drugs	\$1,756
Prescription eyeglasses	\$210
Church donations (statement from church)	\$850
Church raffle ticket (didn't win)	\$25
Public Broadcasting System (receipt from PE	BS) \$201
Salvation Army (Receipt for FMV for used clo	othes in good condition) \$350
Funeral expenses	\$6,875
Home mortgage interest (from Form 1098)	\$2,164
County real estate tax (from tax statement)	\$378
City real estate tax (from tax statement)	\$120
Personal property tax (based on vehicle value	se) \$623
Gambling losses	\$2,550

		☐ CORRE	CTED (if checked)			
	PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110		
The Lone Star Fund 10005 Gesner, Suite 587 Houston, TX 77079			\$ 1,565.00 1b Qualified dividends \$ 875.00	2010	I	Dividends and Distributions
			\$ 07 3.00 2a Total capital gain distr.	Form 1099-DIV 2b Unrecap. Sec. 12	250 gain	Comu B
		\$ 737.00	\$		Copy B For Recipient	
	PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%	6) gain	
	22-1XXXXXX	221-XX-XXXX	\$	\$		
	RECIPIENT'S name		3 Nondividend distributions \$	4 Federal income tax	withheld	This is important tax
	Ben A. Baylor		Ψ	5 Investment expen	ses	information and is being furnished to the Internal Revenue Service. If you are
	Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	required to file a return, a negligence	
	30911 Lost Meadow	•	\$			penalty or other sanction may be
	City, state, and ZIP code Your City, State, and	I ZIP Code	8 Cash liquidation distributions \$	9 Noncash liquidation distr	ibutions	imposed on you if this income is taxable and the IRS determines that it has
	Account number (see instructions)					not been reported.
1						
l	4000 PIV					
F	Form 1099-DIV	(keep for your record	ds)	Department of the Ti	reasury -	Internal Revenue Service

PAYER'S name, street address,		_	ED (if checke Gross distribut		OM	IB No. 1545-0119	_	Distributions From nsions, Annuities,		
Defense Finance & Accounting SVC US Military Retirement Pay			23,919.00			2010	Pe	Retirement or Profit-Sharing		
P.O.Box 7139 Indianapolis, IN 46249			Taxable amoun 23,919.00	nt		orm 1099-R		Plans, IRAs, Insurance Contracts, etc.		
		2b	Taxable amou			Total distributio	n 🗍	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this		
22-7xxxxxx	221-xx-xxxx	\$			\$	1,580.00		form shows		
RECIPIENT'S name BEN A. BAYLOR 30911 Lost Meadow Your City, State and ZIP Code			Employee contri /Designated Ro contributions of insurance prem	oth r	appreciation in employer's securities			tax withheld in box 4, attach this copy to your return.		
		7		IRA/ SEP/ SIMPLE	\$ 8 \$	Other	%	This information is being furnished to		
		9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.		
	1st year of desig. Roth contrib.	\$		eld	11	State/Payer's s		12 State distribution \$ 23,919.00		
Account number (see instructions)		\$ 13 Local tax withheld \$			14 Name of locality			\$ 15 Local distribution \$		
orm 1099-R		\$				lenartment of the 1	reacting -	\$ Internal Revenue Service		

	CORRECT	TED (if checke	ed)				
PAYER'S name, street address, city, state, and ZIP code	-	1 Gross distribution			B No. 1545-0119	Distributions From nsions, Annuities,	
Harris Trust P.O. Box 1389	_	\$ 13,223.00 a Taxable amou	nt	G G	2010	, re	Retirement or Profit-Sharing Plans, IRAs, Insurance
Indianapolis, IN 46204		\$ 13,223.00		Fo	orm 1099-R		Contracts, etc.
	21	b Taxable amou not determine			Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number RECIPIENT'S identification number 22-2XXXXXXX 221-XX-XXXX	on :	3 Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this
		\$		\$			form shows federal income
Ben A. Baylor		5 Employee contributions of insurance prem	oth r	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.
Street address (including apt. no.)	3	7 Distribution	IRA/ SEP/	<u> </u>	Other		This information is
30911 Lost Meadow		code(s)	SIMPLE	\$		%	being furnished to
City, state, and ZIP code Your City, State, and ZIP Code		Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.
1st year of desig. Roth	I .	State tax withh	eld		State/Payer's state/22-2XXXXXX	tate no.	12 State distribution \$ 13,223.00
		\$					\$
Account number (see instructions)		3 Local tax withh	eld	14	Name of localit	у	15 Local distribution \$
	- 3	\$					\$

FORM SS	A-1099 – SOCIAL SEC	CURITY	BENEFIT STATEMENT			
2010 PART OF	YOUR SOCIAL SECURITY BE	NEFITS SI	HOWN IN BOX 5 MAY BE TAXABLE INCOME.			
ZOIO SEE THE	REVERSE FOR MORE INFOR	MATION.				
Box 1. Name BEN A. BAYLO	OR	1	eficiary's Social Security Number			
Box 3. Benefits Paid in 2010 \$12,108.00	Box 4. Benefits Repaid to SSA \$0.00	in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box \$12,108.00			
DESCRIPTION OF A	MOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4			
Paid by check or	direct deposit:					
\$10,225.20						
Medicare Part B p	remiums deducted					
from your benefit						
IIOM YOUI DENEIIC	S. VI,130.00					
		Box 6. Volu	untary Federal Income Tax Withholding			
Medicare Prescrip	tion Drug	\$300.00				
premiums (Part D)	deducted from	Box 7. Address				
your benefits: \$4	26.00	Ben	A. Baylor			
			1 Lost Meadow			
Total Additions:	\$12,108.00					
		Your	City, State and ZIP Code			
Benefits for 2010	: \$12,108.00					
	. ,	Box 8. Cla	m Number (Use this number if you need to contact SSA.)			
Draft as of May 1	5 2010 - Subject t	o Char	198			
orm SSA-1099-SM (1-2010)	DO NOT RETURN T	HIS FORM	I TO SSA OR IRS			

\$3,960.00 DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$3,081.60 Medicare Part B premiums deducted from your benefits: \$578.40 Box 6. Voluntary Federal Income Tax Withholding ### ### ### ### ### ### ### ### ### #	FORM SS	A-1099 - SOCIAL SEC	URITY	BENEFIT STATEMENT
Box 1. Name PAT N. HARPER Box 3. Benefits Paid in 2010 \$3,960.00 Box 4. Benefits Repaid to SSA in 2010 Box 5. Net Benefits for 2010 (Box 3 minus Box 3, 960.00 DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$3,081.60 Medicare Part B premiums deducted from your benefits: \$578.40 Box 6. Voluntary Federal Income Tax Withholding premiums (Part D) deducted from your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: Box 8. Claim Number (Use this number if you need to contact SSA)	/ () ()			HOWN IN BOX 5 MAY BE TAXABLE INCOME.
\$3,960.00 DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$3,081.60 Medicare Part B premiums deducted from your benefits: \$578.40 Box 6. Voluntary Federal Income Tax Withholding ### Paid Prescription Drug ### Paid No Voluntary Federal Income Tax Withholding ### Paid No Voluntary Federal Inc	Box 1. Name		Box 2. Ben	· · · · · · · · · · · · · · · · · · ·
Paid by check or direct deposit: \$3,081.60 Medicare Part B premiums deducted from your benefits: \$578.40 Box 6. Voluntary Federal Income Tax Withholding \$300.00 Box 7. Address Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA)			in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4 \$3,960.00
\$3,081.60 Medicare Part B premiums deducted from your benefits: \$578.40 Box 6. Voluntary Federal Income Tax Withholding \$300.00 premiums (Part D) deducted from your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA)	DESCRIPTION OF A	MOUNT IN BOX 3	ı	DESCRIPTION OF AMOUNT IN BOX 4
Medicare Part B premiums deducted from your benefits: \$578.40 Box 6. Voluntary Federal Income Tax Withholding \$300.00 premiums (Part D) deducted from your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)	Paid by check or	direct deposit:		
from your benefits: \$578.40 Box 6. Voluntary Federal Income Tax Withholding \$300.00 premiums (Part D) deducted from your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)	\$3,081.60			
Medicare Prescription Drug premiums (Part D) deducted from your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)	Medicare Part B p	remiums deducted		
Medicare Prescription Drug premiums (Part D) deducted from your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)	from your benefit	s: \$578.40		
premiums (Part D) deducted from your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)			Box 6. Volu	untary Federal Income Tax Withholding
your benefits: Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)	Medicare Prescrip	tion Drug		\$300.00
Total Additions: \$3,960.00 Total Additions: \$3,960.00 Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)	premiums (Part D)	deducted from	Box 7. Add	dress
Total Additions: \$3,960.00 Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)	your benefits:		Pat	N. Harper
Your City, State and ZIP Code Benefits for 2010: \$3,960.00 Box 8. Claim Number (Use this number if you need to contact SSA.)		40.050.00	3091	1 Lost Meadow
Box 8. Claim Number (Use this number if you need to contact SSA.)	Total Additions:	\$3,960.00	Your	City, State and ZIP Code
Droft as of May 15, 2010. Subject to Change	Benefits for 2010	: \$3,960.00	Box 8. Clai	im Number (Use this number if you need to contact SSA.)
rm SSA-1099-SM (1-2010) DO NOT RETURN THIS FORM TO SSA OR IRS	Draft as of May 1	5, 2010 - Subject t	o Char	nge

winnings .00 of wager Slots action ggs from identical wagers s taxpayer identification no. (-XXXX	2718	OMB No. 1545-0238 2010 Form W-2G Certain Gambling Winnings This information is being furnished to
Stots action gs from identical wagers s taxpayer identification no.	01/15/2010 6 Race 8 Cashier 2718	Form W-2G Certain Gambling Winnings This information is
ngs from identical wagers	8 Cashier 2718	Gambling Winnings This information is
's taxpayer identification no.	2718	Winnings This information is
	10 Window	
.D.	12 Second I.D.	the Internal Revenue Service.
,	14 State income tax withheld \$120.00	Copy B Report this income on your
and that no other person is	entitled to any part of these payments.	federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
	, address, and taxpayer ide and that no other person is	-,

Exercise 10 – Austin Intake and Interview Sheet, page 1 of 3

Form 13614-C
(Rev. 9- 2010)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Inform	nation										
Your First Name		M. I.	Last Name Are you a U.S. Citize					Citizen?			
Paul		D.	Aus					X Yes			
Spouse's First Name		M. I.	Last	Name						. Citizen?	
									S No		
3. Mailing Address		Apt#		City			State		Code		
128 Lone Oak Rd.				Your Cit	•		YS	You	ır Zip Coc	le	
4. Phone Primary: (602) 555-XXXX Other:					E-mail						
Your Date of Birth	6. Your C	-	ition		-	u Legally Blir				s 🗵 No	
02/14/1939	Mach	inist			8. Totally and Permanently Disabled Yes X No						
9. Spouse's Date of Birth	10. Spous	se's Oc	cupati		11. Is Spouse Legally Blind Yes No 12. Totally and Permanently Disabled Yes No						
13. Can your parents or someo	ne else clai	m you	or you	ır spouse	on their tax	return?	Yes [× No	Unsu	re	
Part II. Family and Depen	dent Info	ormat	ion								
1. As of December 31, 2010, y	our marital	status	was:								
Single											
	h your spou	use dur	ing ar	ny part of	the last six	months of 20	10?	Yes	× No		
☐ Divorced or Legally Sep	arated: Dat	e of fin	al ded	cree or se	parate mair	ntenance agr	eemer	nt:			
☐ Widowed: Year of spous						J					
List the name of everyone b If additional space										2010.	
Name (first, last)	Date of			ship to you	Number	US Citizen o		ingle	Full-	Received	
Do not enter your name or Spouse's name below.	(mm/do	d/yy) (n, mother, ster)	of months lived in	resident of the US. Canada		as of /31/10	time student	more than \$3650 in	
			0	3.0.7	your	or Mexico		es/no)	(yes/no)	income	
(5)	(1-)			(-)	home	(yes/no)		(f)	(-)	(yes/no)	
(a)	(b)			(c)	(d)	(e)		(f)	(g)	(h)	

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

Exercise 10 - Austin Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Par	t III.	Income	- In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)
Yes	<u>No</u>	<u>Unsure</u>	
X		<u> </u>	Wages or Salary? (Form(s) W-2)
	X	_	Tip Income?
	×		Scholarships? (Forms W-2, 1098-T)
X		4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
			1099-DIV, 1099-OID)
×		<u> </u>	Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s)
			1099-G)
	×	_	Alimony Income?
	X	7.	Self-Employment Income/Loss (such as earnings from contract labor, small business)?
			(Form(s) 1099-MISC)
	×	8.	Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
_	_	_	(Form(s) 1099-B)
	×	_	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
\times			Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
	×		Unemployment Compensation? (Form(s) 1099-G)
×			Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
	X		Income (profit or loss) from Rental Property?
		☐ 1 4 .	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:(Forms W-2 G, 1099-MISC)
Dar	+ 1\/	Evnon	Ses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)
		•	Ses - III 2010 bid you (or your spouse) pay. (check res, No or offsure to all questions below)
<u>Yes</u>		<u>Unsure</u>	
	X	_	Alimony: If yes, do you have the recipient's SSN? Yes No
	X	_	Contributions to a retirement account? IRA Roth IRA 401K Other
	X	_	Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
	X	_	Unreimbursed employee business expenses (such as mileage)?
	×		Medical expenses?
X	\vdash	_	Home mortgage interest?
×	H		Real estate taxes for your home or personal property taxes? Charitable contributions?
	×	=	Child/dependent care expenses that allowed you and your spouse, to work or to look for work?
Bar			ents – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)
			ents - III 2010 Did you (or your spouse). (Check res, No or offsure to all questions below)
res		<u>Unsure</u>	
	X	_	Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
	×	_	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
×			Buy a home? If yes, closing date <u>04/18/2010</u>
	X		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	X	_	Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
	X		Live in an area that was affected by a natural disaster? If yes, where?
	X	=	Receive the First Time Homebuyers Credit in previous years?
	X		Pay any student loan interest?
	×	□ 9.	Make estimated tax payments or apply last year's refund to your 2010 tax?
∇		□ 10	If so how much? If you are due a refund, would you like a direct deposit or split your refund?
×			If you are due a refund, would you like a direct deposit or split your refund? If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
	1 1		ir you are due a returnu, would you like lithorntation on flow to purchase 0.3. Savings bollus?
	$\overline{\Delta}$		If you have a balance due, would you like information about all of your payment options? (such as
	×		If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
☐ Yes ☐ No	 Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
☐ Yes ☐ No ☐ N/A	Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ Yes ☐ No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
	_
Reminder	on 17 Your Federal Income Tay For Individuals

and Publication 4012, Volunteer Resource Guide in making tax

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- 1. **Section A & B** of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income shown on source documents and noted in Sections A, part III is included on the tax return.
- Any Adjustments to Income are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All **credits** are correctly reported.
- Withholding shown on Forms
 W-2,1099 and Estimated Tax
 Payments are correctly reported.
- 11. If **direct deposit** or **debit** was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.

Catalog Number 52121E

law determinations.



Paul D. Austin 128 Lone Oak Rd. Your City, State, and ZIP Code			1234 15-000000000
PAY TO THE ORDER OF		\$	DOLLARS
Yellow Rose Credit Union Austin, TX 73301			DOLLARS
For :062005690 :00578965542	1234		

Advanced - Austin 101

Interview Notes – Austin

- Paul and Lindsey Austin have been separated since 2005. They have not lived together since the separation, but their divorce is not finalized.
- · They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Paul itemized deductions last year and received a refund from the state department of revenue for \$171.
 His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$336 and line 5b (general sales taxes) was \$350. The general sales tax provision was used.
- Paul retired from the railroad on June 1, 2004, and now works part-time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- His church contributions were \$1,700 (per statement from church).
- Paul has been renting since he sold his last home December 15, 2005 when he separated from Lindsey.
 He purchased a new home on April 18, 2010 for \$134,000 and has brought his signed closing documents with him.
- Paul did not buy the house from any of his or Lindsey's relatives. If using 2009 software, check the box on line F of Form 5405. Paul incurred the following expenses.

Lawyers' fees	\$427.22	
J & L Survey Company	\$374.95	
Title insurance	\$250.00	
Termite inspection	\$300.00	
Reimbursed seller for property taxes paid	\$167.33	(value based)
Recording fees	\$80.00	
Transfer taxes	\$587.56	
Homeowner's insurance	\$320.25	

- He paid \$125 in personal property taxes (value based). Paul brought his closing statement to the tax site.
- If Paul gets a refund of at least \$500 he would like to buy \$200 of savings bonds and split the remainder equally between his checking account and next year's tax payment. If Paul owes he wants the payment electronically debited from his checking account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.
- In 2010, Paul did not receive an Economic Recovery Payment.
- If using 2009 software, use 2009 tax law. Paul received an Economic Recovery Payment in 2009. Check "Yes" on line 10 of Schedule M and enter \$250. Check "No", on line 11.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

а	Employee's social security number 231-XX-XXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile
b Employer identification number (EIN 23-1XXXXXX	1)		es, tips, other compensation, 876.39	2 Federal income \$2,617.10	tax withheld	
c Employer's name, address, and ZIP	code		3 Soc	cial security wages	4 Social security t	ax withheld
l			\$22,	876.39	\$1,418.32	
Johnson Precision To	ool and Die			dicare wages and tips	6 Medicare tax wi	thheld
612 Capitol Road			\$22,	876.39	\$331.70	
Austin, TX 73301				cial security tips	8 Allocated tips	
d Control number			9 Adv	ance EIC payment	10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	11 Nor	nqualified plans	12a See instructions	s for box 12
Paul Austin			13 Statu	itory Retirement Third-party	12b	
128 Lone Oak Rd.			empl	oyée plan sick pay	c	
Your City, State, and	7IP Code		14 Oth		12c	
	0000				c 8	
					12d	
f Employee's address and ZIP code					e	
15 State Employer's state ID number	r 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS 2-151-2022	\$22,876.39	\$1,520.69)			
Form W-2 Wage and Statement	Tax	5070)	Department of	of the Treasury—Internal	Revenue Service
Copy B—To Be Filed With Emplo This information is being furnished						

Advanced - Austin

	☐ CORF	REC	TED (if checked)			
Yellow Rose Credit Union 1209 Lamar Avenue Austin, TX 73301		ma Lim and sed you the act	Caution: The amount shown y not be fully deductible by you. nits based on the lona amount if the cost and value of the sured property may apply. Also, in may only deduct interest to extent it was incurred by you, ually paid by you, and not	OMB No. 1545-0901 2010 Form 1098	Mortgage Interest Statement	
RECIPIENT'S federal identification no. 23-2XXXXXX	PAYER'S social security number 231-XX-XXXX	1 \$	mbursed by another person. Mortgage interest received 5 1.559.25		er(s)*	Copy B For Payer/Borrower
PAYER'S/BORROWER'S name	2017007000	2	Points paid on purchase of 1,000.00	of principal residence		The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.) 128 Lone Oak Rd.		3	Refund of overpaid interes	st		required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines
City, state, and ZIP code Your City, State, and ZIP	Code	4	Mortgage insurance premi	iums		that an underpayment of tax results because you overstated a deduction for this mortgage interest or for
Account number (see instructions)		5	\$676.79 real est	ate taxes		these points or because you did not report this refund of interest on your return.
Form 1098	(keep	for y	our records)	Department of the Tr	easury -	Internal Revenue Service

PAYER'S name, street address, ci	ty, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
Bail Brokerage Se	rvices	\$ 123.75	@@ 4 n	Dividends and
1300 Texas Avenu		1b Qualified dividends	2010	Distributions
Austin, TX 73301		\$ 123.75	Form 1099-DIV	
		2a Total capital gain distr.	2b Unrecap. Sec. 12	Copy E
		\$ 68.12	\$	For Recipien
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%	
23-3XXXXXX	231-XX-XXXX	\$	\$	
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax	withheld This is important ta:
Paul Austin		\$	Investment expen	information and is
			\$	the Internal Revenue
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	Service. If you are required to file a
128 Lone Oak Rd.				return, a negligence penalty or othe
		\$		sanction may be imposed on you it
City, state, and ZIP code Your City, State, and Z	IP Code	8 Cash liquidation distributions \$	9 Noncash liquidation distr	this income is taxable
Account number (see instructions)		Ψ	Ψ	determines that it has not been reported
(,				not been reported

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD	2010	PAYMENTS BY THE RAILROAD RETIREME	NT BOARD
844 N RUSH ST CHICAGO IL 60611-2092	3. Gross Social Security Equivalent Benefit		
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX	Portion of Tier 1 Paid in 2009	\$7,368.00	
Claim Number and Payee Code	Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2009		
2. Recipient's Identification Number	5. Net Social Security Equivalent Benefit	\$7,368.00	COPY C -
231-XX-XXXX	Portion of Tier 1 Paid in 2009	φ1,300.00	FOR
Recipient's Name, Street Address, City, State, and Zip Code	6. Workers' Compensation Offset in 2009		RECIPIENT'S RECORDS
Paul Austin 128 Lone Oak Road	Social Security Equivalent Benefit Portion of Tier 1 Paid for 2008		THIS
Your City, State, and ZIP Code	Social Security Equivalent Benefit Portion of Tier 1 Paid for 2007		INFORMATIO IS BEING FURNISHED
	Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2006		TO THE INTERNAL REVENUE SERVICE.
	10. Federal Income Tax Withheld \$750.00	11. Medicare Premium Total \$1.156.80	

Draft as of May 28, 2010 - Subject to Change

PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZIP UNITED STATES RAILROAD RETIREMENT BO	-	2010	ANNUITIES OR PE RAILROAD RETIR		
844 N RUSH ST CHICAGO IL 60611-2092 PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX	Employee Contributions	\$15,397.25			
Claim Number and Payee Code	4. Contributory Amount Paid	\$9,397.25	COPY B -		
Recipient's Identification Number 231-XX-XXXX	5. Vested Dual Benefit		-	S INCOME ON DERAL TAX	
Recipient's Name, Street Address, City, State, and ZIP Code	6. Supplemental Annuity		RETURN. IF	THIS FORM ERAL INCOME	
Paul Austin 128 Lone Oak Road	7. Total Gross Paid	\$9,397.25	TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING		
Your City, State, and ZIP Code	8. Repayments				
	Federal Income Tax Withheld	\$1,561.00	FURNISHED TO REVENUE SERVI		
	10. Rate of Tax		11. Country	12. Medicare Premium Total	
FORM RRB-1099-R Draft as o	of May 28, 201	0 - Subject to	Change		

Advanced - Austin 1

	CORRE	СТ	ED (if checke	d)					
PAYER'S name, street address, city, state, and ZIP code Davidson Bank & Trust Co.		1 Gross distribution			OM	OMB No. 1545-0119		Distributions From Pensions, Annuities,	
		\$	838.00		4	2010		Retirement or Profit-Sharing	
P.O. Box 848		2a	Taxable amour	nt				Plans, IRAs,	
Raleigh, NC 27611		\$	838.00		F	orm 1099-R		Insurance Contracts, etc.	
		2b	Taxable amour			Total distributio	n 🗌	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax	
23-5XXXXXX	231-XX-XXXX	\$			\$	83.00		return. If this form shows federal income	
RECIPIENT'S name	CIPIENT'S name		Employee contr /Designated Ro contributions or	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach	
Paul Austin		\$	insurance prem	iums	\$			this copy to your return.	
Street address (including apt. no	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other		This information is	
128 Lone Oak Rd.			7	X	\$		%	being furnished to the Internal	
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.	
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld	11	State/Payer's s	tate no.	12 State distribution \$	
		\$						\$	
Account number (see instructions)		13 \$	Local tax withhe	eld	14	Name of localit	У	15 Local distribution \$	
		\$						 	
Form 1099-R					D	epartment of the 1	reasury -	Internal Revenue Service	

Exercise 11 - Fleming Intake and Interview Sheet, page 1 of 3

Form **13614-C** (Rev. 9- 2010)

Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Inform	nation									
Your First Name		M. I.		Name					u <u>a U</u> .S. (Citizen?
Anna		E	Flem	ning					S No	
Spouse's First Name	M. I.	Last	Name						. Citizen?	
								Yes	No 🗌 No	
Mailing Address		Apt#		City			State	Zip	Code	
365 Wilkes Drive				Your Cit	у		YS	You	ır Zip Coc	le
4. Phone Primary: (313) 555-XXXX	Other:				E-mail					
5. Your Date of Birth	6. Your O	ccupa	ation		7. Are you	u Legally Blir	ıd		Yes	× No
09/16/1965	Editor	•			-	and Perman		Disable	d X Yes	s No
9. Spouse's Date of Birth	10. Spouse	e's Oc	cupatio	on		use Legally E			Yes	
						and Perman		Disable		
13. Can your parents or someor	ne else clair	n you	or you	spouse	on their tax	return?	Yes	× No	Unsu	е
Part II. Family and Depen	dent Info	rmat	ion							
1. As of December 31, 2010, y	our marital	status	was:							
Single										
Married: Did you live with	n your spou	se du	ring an	v part of	the last six	months of 20	10?	Yes	No	
			-	•						
☐ Widowed: Year of spous		· · · · · ·			parato man	o.iaiioo agi				
List the name of everyone be	elow who liv	ed in	vour ho	nme and	outside vou	ir home that	VOLL SI	innorte	d during '	2010
If additional space										2010.
Name (first, last)	Date of E			hip to you	l Number	l US Citizen o		Single	l Full-	Received
Do not enter your name or	(mm/dd/		(e.g. son	, mother,	of months	resident of the	e i	as of	time	more than
Spouse's name below.			sis	ter)	lived in your	US, Canada or Mexico		2/31/10 es/no)	student (yes/no)	\$3650 in income
					home	(yes/no)	()	00,110)	() 55/115/	(yes/no)
(a)	(b)		(0	c)	(d)	(e)		(f)	(g)	(h)
James Fleming	12/25/2	2005	S	on	12	Yes		Yes	No	No
Grete Fleming	10/16/2	2004	Daug	ghter	12	Yes		Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at WI.Voltax@irs.gov.

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			Section A. To be completed by Taxpayer (continued)
Par	t III.	Income	e - In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)
Yes X X X	 X X 	2. 3. 4.	Wages or Salary? (Form(s) W-2) Tip Income? Scholarships? (Forms W-2, 1098-T) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
	\boxtimes		Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) Alimony Income?
X		7.	Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
	×		Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) Disability Income (such as represents from SSA VA incurrence, etc.)? (Forms 1000 B, W.2)
× × × — — —		10. 11. 12. 13.	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) Unemployment Compensation? (Form(s) 1099-G) Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) Income (profit or loss) from Rental Property? Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: (Forms W-2 G, 1099-MISC)
Par	t IV.	Expen	ses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)
	X	2. 3. 4. 5. 6. 7. 8. 9.	Alimony: If yes, do you have the recipient's SSN?
		Unsure	ents – In 2010 bid you (or your spouse). (Check res, No or onsure to an questions below)
		1.	Have a Health Savings Account? (Forms 5498-SA, 1099-SA) Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) Buy a home? If yes, closing date Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) Live in an area that was affected by a natural disaster? If yes, where? Receive the First Time Homebuyers Credit in previous years? Pay any student loan interest? Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much?
	X X	11.	If you are due a refund, would you like a direct deposit or split your refund? If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

Yes No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
☐ Yes ☐ No	Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
☐ Yes ☐ No ☐ N/A	Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ Yes ☐ No	 Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
Reminder	on 17 Vour Federal Income Tay For Individuals

and Publication 4012, Volunteer Resource Guide in making tax

Catalog Number 52121E

law determinations.

Section C. To be completed by a Certified Quality Reviewer

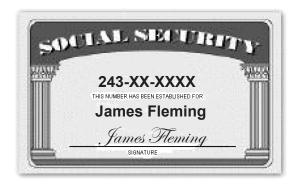
After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- Section A & B of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All **credits** are correctly reported.
- Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.

Form **13614-C** (Rev. 9-2010)







Interview Notes - Fleming

- Anna was employed as an editor. Starting on July 1, 2008, she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$2,025 for paper, \$1,047.50 for printer cartridges, \$1,500 for postage, \$350 for a business phone line and long distance calls, and 234 miles for making deliveries. She had 10,000 other miles on her car. Anna has one car which she bought in 2007 and began using for her work when she started working at home. She has a written record of her business mileage. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$575. The Business Code for Schedule change to C-EZ or C is 541990.
- Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a
 dependent on his return even though Anna provides all the support for their children, Grete and James. It
 also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only
 paid for 8 months.
- Global Investment Service notified Anna that she received \$418.13 in federal- and state-exempt interest income.
- In January, 2010, Anna took an IRA distribution of \$5,000 to pay off credit card debt.
- Anna wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional taxes.
- As you are going over Form 13614-C with Anna, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Anna paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Grete's and James's care while she was at work. She paid the day-care center \$1,793.
- Anna had a serious accident in June, 2010, and stopped working. She collected unemployment compensation but was too young to retire. Anna is now totally and permanently disabled.
- Anna's education expenditures could be a business expense, or a credit. Determine the most advantageous benefit for which she is qualified.
- Anna did not receive an Economic Recovery Payment in 2010.
- If using 2009 software, use 2009 tax law. Anna did not receive an Economic Recovery Payment in 2009. Check "No" on line 10 of Schedule M. Check "No", on line 11.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

	a Employee's social security number 241-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use	Www.irs	e IRS website at s.gov/efile	
b Employer identification number (EIN) 24-1XXXXXX c Employer's name, address, and ZIP code Oakwood World-Herald 1334 Dana Street Dayton, OH 45402				es, tips, other compensation .,598.00	2 Federal income t \$1,001.65	ax withheld	
				ial security wages 1,598.00 dicare wages and tips 1,598.00 ial security tips	4 Social security tax withheld \$905.08 6 Medicare tax withheld \$211.06 8 Allocated tips		
1 Control number				ance EIC payment	10 Dependent care	benefits	
e Employee's first name and initial Last name Suff. Anna E. Fleming 356 Wilkes Drive Your City, State, and ZIP Code				iqualified plans tory Retirement Third-party pyee plan sick pay ar	12a See instructions for box 12 12b		
5 State Employer's state ID numb	16 State wages, tips, etc. \$14,598.00	17 State incom \$574.50	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam	
wage and Statemen	Tax C	010]	Department o	Lof the Treasury—Internal	Revenue Servic	

Advanced - Fleming

	a Employee's social security number 241-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile		
b Employer identification number (E	IN)		1 Wages, tips, other compensation \$2,532.00 2 Federal income tax withhele \$328.00					
c Employer's name, address, and Zl	P code		ial security wages 532.00	4 Social security to \$156.98	ax withheld			
Butler, Inc. 1908 N. Bend				dicare wages and tips 532.00	6 Medicare tax wit \$36.71	hheld		
Dayton, OH 45404			7 Soc	cial security tips	8 Allocated tips			
d Control number			9 Adv	vance EIC payment	10 Dependent care	benefits		
e Employee's first name and initial Anna E. Fleming 12 Emory Street Your City, State, and		11 Nor 13 Statte empl		12a See instructions 12b 12c 12c 12d	for box 12			
15 State Employer's state ID numb YS 24-2XXXXXX		17 State incom \$201.00	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
Form W-2 Wage and Statement Copy B—To Be Filed With Empl		5070		Department o	of the Treasury—Internal	Revenue Service		

PAYER'S name, street address, city,		CTED (if checked) Payer's RTN (optional)	OMB No. 1545-0112	1	
PATER 5 name, street address, city,	state, ZIP code, and telephone no.	Payer's KTN (optional)	OIVIB NO. 1545-0112		
Parks National Bank		1 Interest income			
102 Overbrook Road		\$ 416.87	20 10	Inte	rest Income
Dayton, OH 45402	•	2 Early withdrawal penalty			
Dayton, OH 45402		' '	Form 1099-INT		
PAYER'S federal identification number	RECIPIENT'S identification number	\$ Interest on I.I.S. Sovings Bo		L	0 D
24-3XXXXXX	241-XX-XXXX	3 Interest on U.S. Savings Bo	rius and Treas. Obligati	OHS	Copy B
RECIPIENT'S name	241-77-7777	\$ 4 Federal income tax withheld	5 Investment expense	For Recipient This is important tax	
RECIPIENT S hame		4 Federal income tax withheld	5 investment expenses		information and is being
Anna E. Fleming		s 38.56	_		furnished to the Internal Revenue Service. If you are
•		φ	\$		required to file a return, a
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other sanction may be imposed
356 Wilkes Drive		\$			on you if this income is
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bond interest		taxable and the IRS determines that it has not
Your City, State, and ZIP Code		\$	\$		been reported.
Account number (see instructions)		10 Tax-exempt bond CUSIP n	o. (see instructions)		
form 1099-INT	(keep f	or your records)	Department of the T	reasury -	Internal Revenue Service

	☐ CORRE	CT	ED (if checke	d)	_			
PAYER'S name, street address, of	city, state, and ZIP code	1	Gross distribut	ion	ОМ	B No. 1545-0119	_	Distributions From
Northern Financial Se	ervices	\$	5,000.00		2010		Pensions, Annuities, Retirement or Profit-Sharing	
P.O. Box 1011 Fairbanks, AK 99701	11012011		Taxable amount 5,000.00		4			Plans, IRAs, Insurance
		\$			F	orm 1099-R		Contracts, etc.
		2b	Taxable amous			Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax
24-7XXXXXX	241-XX-XXXX					750.00		return. If this
		\$			\$			form shows federal income
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or		6	6 Net unrealized appreciation in employer's securities		tax withheld in box 4, attach	
Anna E. Fleming		\$	insurance prem		\$	omployer o coc	Jantioo	this copy to your return.
Street address (including apt. no	.)	7	Distribution code(s)	IRA/ SEP/	_	Other		This information is
356 Wilkes Drive			1	SIMPLE	\$		%	being furnished to
City, state, and ZIP code Your City, State, ZIP Cod	le	9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld	11	State/Payer's s	tate no.	12 State distribution \$
		\$						\$
Account number (see instructions)		13		eld	14	Name of localit	ty	15 Local distribution
12349876		\$						\$ \$
Form 1099-R		μΨ			 	epartment of the 1	Freasury -	- Internal Revenue Service

	CORRE	СТІ	ED (if checked	d)	_			
PAYER'S name, street address, of	city, state, and ZIP code	1	Gross distribution	on	OM	B No. 1545-0119	_	Distributions From nsions, Annuities,
Tri-State Publishers P.O. Box 707 Cincinnati, OH 45202			5,400.00 Taxable amoun 5,400.00	t		20 10	Pe	Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amoun not determined			Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (inc	cluded	4	Federal income withheld	tax	income on your federal tax
24-6XXXXXX	241-XX-XXXX		iii box Laj			Will more		return. If this
210,00000	21170070000	\$			\$			form shows federal income
RECIPIENT'S name Anna E. Fleming			Employee contril /Designated Rot contributions or insurance premi	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.
Street address (including apt. no	ı.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is
356 Wilkes Drive			3	SIMPLE	\$		%	being furnished to the Internal
City, state, and ZIP code Your City, State, and ZIP Cod	de	9a	Your percentage of distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.
	1st year of desig. Roth contrib.	10 \$	State tax withhel	ld	11	State/Payer's st	tate no.	12 State distribution \$
		\$				<u> </u>		\$
Account number (see instructions)		13 \$	Local tax withhe	ıa	14	Name of localit	У	15 Local distribution \$
		\$						Ψ
Form 1099-R		•			D	epartment of the T	reasury -	Internal Revenue Service

		ORRECT	ED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone	e no. 1	Rents	OMB No. 1545-0115]	
Wright Publishing P.O. Box 1765 Dayton, OH 45404		\$	Royalties	2010		Miscellaneous Income
Bayton, Orr 40404		\$		Form 1099-MISC		
		3	Other income	4 Federal income tax	withheld	Сору В
		\$		\$		For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6 Medical and health ca	re payments	
24-4XXXXXX	241-XX-XXXX	\$		\$		
Anna E. Fleming			Nonemployee compensation 12,875.88	8 Substitute payments dividends or interest		This is important tax information and is being furnished to the Internal Revenue
Street address (including apt. no.) 356 Wilkes Drive		9	Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale		proceeds	Service. If you are required to file a return, a negligence penalty or other
City, state, and ZIP code		11	(Tecipient) for resale	\$		sanction may be imposed on you if
Your City, State, and ZIP	Code					this income is taxable and the IRS
Account number (see instructions)		13	Excess golden parachute payments	14 Gross proceeds an attorney	paid to	determines that it has not been reported.
15a Section 409A deferrals	15b Section 409A income	\$ 16	State tax withheld	\$ 17 State/Payer's sta	ite no.	18 State income
\$	\$. <u>\$</u>				\$
Form 1099-MISC	(H	keep for y	our records)	Department of the 1	reasury -	Internal Revenue Service

	☐ VOID ☐ CORRE	CTED						
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120					
Ohio Unemployment	Commission	\$ 1,345.00	2009	Certain Government				
747 Capitol Blvd. Columbus, OH 43270		2 State or local income tax refunds, credits, or offsets		Payments				
		\$	Form 1099-G					
PAYER'S federal identification number 24-5XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax with \$ 135.00	Copy C				
RECIPIENT'S name		5 ATAA payments	6 Taxable grants	For Payer				
Anna E. Fleming		\$	\$	For Privacy Act and Paperwork				
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business	Reduction Act				
356 Wilkes Drive		\$	income •	Notice, see the 2009 General				
City, state, and ZIP code		9 Market gain		Instructions for				
Your City, State, and ZIP Code		\$		Forms 1099,				
Account number (see instructions)				1098, 3921, 3922, 5498, and W-2G.				
Form 1099-G			Form 1099-G Department of the Treasury - Internal Revenue Service					

Advanced - Fleming

Form **13614-C** (Rev. 9- 2010)

Department of the Treasury – Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- · Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Inform	nation											
Your First Name		M. I.		Name					u a U.S.	Citizen?		
Steven		Α.	Sterl						S No			
2. Spouse's First Name		M. I.		Name				•		. Citizen?		
Page		S.	Ster					$\overline{}$	No No			
 Mailing Address 3717 Misty Meadow 		Apt#		City	. .		State					
· · · · · · · · · · · · · · · · · · ·				Your Ci	•		YS	YOU	ır Zip Coc	ie		
Primary: (404) 555-XXXX	4. Phone Primary: (404) 555-XXXX Other:					E-mail						
5. Your Date of Birth	6. Your O		ition		-	u Legally Blir			_	s 🗵 No		
09/21/1941	Retired					and Perman		Disable		No No		
 Spouse's Date of Birth 02/11/1951 	10. Spouse House		cupation	on		use Legally E and Perman		Disable	X Yes	s □ No s ⊠ No		
13. Can your parents or someo	ne else claim	ı you	or you	r spouse	on their tax	return?	Yes	× No	Unsu	re		
Part II. Family and Depen	ndent Info	rmat	ion									
☐ Single☒ Married: Did you live wit☐ Divorced or Legally Sep☐ Widowed: Year of spous	arated: Date		-						□No			
List the name of everyone b If additional space										2010.		
Name (first, last) Do not enter your name or Spouse's name below.	Date of B (mm/dd/		(e.g. son	hip to you , mother, ter)	Number of months lived in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	e 1 12	Single as of 2/31/10 res/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)		
(a)	(b)		(c)	(d)	(e)		(f)	(g)	(h)		
Samantha Summers	01/13/19	949	Sis	ster	12	Yes		Yes	No	No		

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call Toll Free 1-877-330-1205 or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

	Section A. To be completed by Taxpayer (continued)								
Par	t III.	Income	- In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)						
<u>Yes</u>	<u>No</u>	<u>Unsure</u>							
	X	<u> </u>	Wages or Salary? (Form(s) W-2)						
	×		Tip Income?						
	×		Scholarships? (Forms W-2, 1098-T)						
×		4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)						
	×	<u> </u>	Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)						
	×	6 .	Alimony Income?						
	X		Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)						
×		<u> </u>	Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)						
×	X	_	Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)						
	X	<u> </u>	Unemployment Compensation? (Form(s) 1099-G)						
×			Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)						
	X	13.	Income (profit or loss) from Rental Property?						
	\times	14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:						
			(Forms W-2 G, 1099-MISC)						
Par	t IV.	Expen	ses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)						
Yes	<u>No</u>	<u>Unsure</u>							
	X	1.	Alimony: If yes, do you have the recipient's SSN? Yes No						
	×	2.	Contributions to a retirement account? IRA Roth IRA 401K Other						
	X	☐ 3.	Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)						
	X	4 .	Unreimbursed employee business expenses (such as mileage)?						
	X	<u> </u>	Medical expenses?						
	X	6.	Home mortgage interest?						
	$\overline{\times}$	_	Real estate taxes for your home or personal property taxes?						
\Box	$\overline{\times}$		Charitable contributions?						
	$\overline{\times}$	=	Child/dependent care expenses that allowed you and your spouse, to work or to look for work?						
Par	t V.	Life Ev	ents - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)						
		<u>Unsure</u>							
$\overline{\Box}$	×		Have a Health Savings Account? (Forms 5498-SA, 1099-SA)						
\exists	X	_	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)						
	X	=	Buy a home? If yes, closing date						
\vdash			Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?						
\vdash	X								
	X	_	Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)						
	X		Live in an area that was affected by a natural disaster? If yes, where?						
\vdash	X		Receive the First Time Homebuyers Credit in previous years?						
	X	=	Pay any student loan interest?						
	X	□ 9.	Make estimated tax payments or apply last year's refund to your 2010 tax?						
		□ 4¢	If so how much?						
	X		If you are due a refund, would you like a direct deposit or split your refund?						
	X		If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?						
	×	□ 12.	If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)						

Catalog Number 52121E

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only Remember: You are the link between the taxpayer's information and a

correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II. Question 2.

Yes No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
☐ Yes ☐ No ☐ N/A	4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ Yes ☐ No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
Reminder	

Use Publication 17, Your Federal Income Tax For Individuals and Publication 4012, Volunteer Resource Guide in making tax law determinations.

Catalog Number 52121E

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

- 1. Section A & B of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- 5. Personal and Dependency **Exemptions** are entered correctly on the return.
- 6. All income shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any Adjustments to Income are correctly reported.
- 8. Standard, Additional or Itemized **Deductions** are correct.
- 9. All **credits** are correctly reported.
- 10. Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
- 11. If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- ☐ All Quality Review Issues above have been addressed and necessary changes have been made.







Interview Notes - Sterling

- Steven and Page have been married for over 40 years, and each year they return to your site to have their tax return completed. Steven retired from the International Brotherhood of Electrical Workers on January 1, 2008. Page, who is a housewife, is covered by the plan. He recovered \$227 of his cost in the previous year.
- Steven's sister, Samantha Summers, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Page has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Steven purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2010 (if using 2009 software use March 23, 2009). He received \$23,789 net of commissions on the sale.
- Neither Steven nor Page wants \$3 to go to the Presidential Election Campaign Fund. They itemized
 deductions last year but did not receive any state refund. They would like to have any refund sent by
 check, and will pay any amount due by check.
- · Steven did not receive an Economic Recovery Payment in 2010.
- If using 2009 software, use 2009 tax law. Steven received an Economic Recovery Payment in 2009. Check "Yes" on line 10 of Schedule M and enter \$250. Check "No" on line 11."

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

	□сс	RRE	CTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone	no.	Payer's RTN (optional)	OMB No. 1545-0112]	
Chapman Federal S & L Association 1413 5th Street Cincinnati, OH 45202		1 Interest income \$ 124.73 2 Early withdrawal penalty	2010	Inte	rest Income	
	_		\$	Form 1099-INT		
PAYER'S federal identification number	RECIPIENT'S identification nu	umber	3 Interest on U.S. Savings Bo	Copy B		
25-1XXXXXX	251-XX-XXXX		\$	•		For Recipient
RECIPIENT'S name			4 Federal income tax withheld	5 Investment expenses		This is important tax information and is being furnished to the Internal
Steven A. Sterling	9		\$	\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)			6 Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
3717 Misty Meadow			\$			sanction may be imposed on you if this income is
City, state, and ZIP code			8 Tax-exempt interest	9 Specified private activity be	ond interest	taxable and the IRS
Your City, State, and ZIP Code			\$ \$			determines that it has not been reported.
Account number (see instructions)			10 Tax-exempt bond CUSIP n	o. (see instructions)		
Form 1099-INT	(k	ceep fo	or your records)	Department of the T	reasury -	Internal Revenue Service

	☐ COF	RRECTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone n	o. Payer's RTN (optional)	OMB No. 1545-0112]	
New City Bank 1 Riverview		1 Interest income \$ 1,864.78	2010	Inte	rest Income
Ft. Thomas, KY 410	75	2 Early withdrawal penalty \$	Form 1099-INT		
PAYER'S federal identification number	RECIPIENT'S identification num	ber 3 Interest on U.S. Savings Bo	on U.S. Savings Bonds and Treas. obligations		
25-2XXXXXX	251-XX-XXXX	\$			For Recipient
RECIPIENT'S name Steven A. Sterling	1	4 Federal income tax withheld	5 Investment expense	S	This is important tax information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.) 3717 Misty Meadow		6 Foreign tax paid	7 Foreign country or U.S.	possession	sanction may be imposed
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity be	ond interest	on you if this income is taxable and the IRS
Your City, State, and ZIP Code Account number (see instructions)		\$	\$		determines that it has not been reported.
		10 Tax-exempt bond CUSIP r	10 Tax-exempt bond CUSIP no. (see instructions)		
Form 1099-INT	(ke	ep for your records)	Department of the T	reasury -	Internal Revenue Service

Advanced - Sterling

	☐ CORRE	CTED (if checked)	CORRECTED (if checked)							
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110							
Bridgeport Fund P.O. Box 5250 Hebron, KY 41048		\$ 162.99 1b Qualified dividends	2010	1	Dividends and Distributions					
Hebioli, KT 41040		\$ 106.00	Form 1099-DIV							
		2a Total capital gain distr.	2b Unrecap. Sec. 12	250 gain	Copy B					
		\$ 68.75	\$		For Recipient					
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%	6) gain						
25-3XXXXXX	251-XX-XXXX	\$	\$							
RECIPIENT'S name		3 Nondividend distributions \$	4 Federal income tax	This is important tax information and is						
Steven A. Ster	rling		5 Investment exper	ises	being furnished to the Internal Revenue Service. If you are					
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	7						
3717 Misty Meadow		\$ 13.15			penalty or other sanction may be					
City, state, and ZIP code Your City, State, and ZIP C	ode	8 Cash liquidation distributions \$	Noncash liquidation distributions \$		imposed on you if this income is taxable and the IRS					
Account number (see instructions)					determines that it has not been reported.					
Form 1099-DIV	(keep for your recor	ds)	Department of the T	reasury -	Internal Revenue Service					

PAYER'S name, street address, city, state, and ZIP code			CTED (if checked) 1 Gross distribution			B No. 1545-0119	Distributions From ensions, Annuities,			
Averell Pension Fund 36964 Doane Road Louisville, KY 40202		\$ 18,625.00 2a Taxable amount			2010			Retirement or Profit-Sharing Plans, IRAs, Insurance		
		<u> </u>	\$			Form 1099-R		Contracts, etc.		
			2b Taxable amount not determined x		Total distribution			Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax		
25-4XXXXXX	251-XX-XXXX	\$			\$	1,715.00		return. If this form shows		
Steven A. Sterling		5	Employee contributions /Designated Roth contributions or		6	Net unrealized appreciation in employer's securities		federal income tax withheld in box 4, attach		
		\$	insurance prem		\$	Sp.oy 6. 0 000		this copy to your return		
Street address (including apt. no.)		7	Distribution code(s)	IRA/ SEP/	8	Other		This information is		
3717 Misty Meadow			7	SIMPLE	\$		%	being furnished to the Internal		
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage of total distribution %		ı	Total employee contributions 5,864.00		Revenue Service		
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld	11	State/Payer's st	ate no.	12 State distribution \$		
		\$						\$		
Account number (see instructions)		13 \$	Local tax withhe	eld	14	Name of localit	у	15 Local distribution		
					1			\$		

	☐ CORRE	СТ	ED (if checke	d)						
PAYER'S name, street address, city, state, and ZIP code			1 Gross distribution			B No. 1545-0119	Distributions From ensions, Annuities,			
Scripps Investment Partners 101 Main Street			11,793.00 Taxable amou	nt	4	2010		Retirement or Profit-Sharing Plans, IRAs, Insurance		
Cincinnati, OH 45202	2	\$	11,793.00		F	orm 1099-R		Contracts, etc.		
		2b	Taxable amou			Total distributio	neport u			
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	income on your federal tax			
25-5XXXXXX	251-XX-XXXX	\$			\$	1,179.00		return. If this form shows		
RECIPIENT'S name Steven A. Sterling		5 Employee contributions /Designated Roth contributions or insurance premiums			6 Net unrealized appreciation in employer's securities			tax withheld in box 4, attach this copy to		
		\$	Distribution	T IRA/	\$	Other	1	your return.		
Street address (including apt. no.)		'	code(s)	SEP/ SIMPLE	-	Other		This information is		
3717 Misty Meadow			7		\$		%	being furnished to the Internal		
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.		
. our only, onate, and an one	1st year of desig. Roth contrib.		10 State tax withheld			State/Payer's s	12 State distribution			
		\$			Y	<u>\$/25-5XXX</u>	XXX	\$		
Account number (see instructions)		<u> </u>	\$ Local tax withheld			Name of localit	\$ 15 Local distribution			
(350		\$					\$			
								\$		
Form 1099-R Department of the Treasury - Internal Revenue Service										

FORM SSA-1099 - SOCIAL S	SECURITY BENEFIT STATEMENT					
7010	Y BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.					
• SEE THE REVERSE FOR MORE INF Box 1. Name STEVEN A. STERLING	Box 2. Beneficiary's Social Security Number 251-XX-XXXX					
Box 3. Benefits Paid in 2010 Box 4. Benefits Repaid to \$ \$15,972.00	SSA in 2010 Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$15,972.00					
DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4					
Paid by check or direct deposit: \$13,455.20	NONE					
Medicare Part B premiums deducted	1					
from your benefits: \$1,156.80						
	Box 6. Voluntary Federal Income Tax Withholding					
Medicare Prescription Drug	\$550.00					
premiums (Part D) deducted from	Box 7. Address					
your benefits: \$810.00	Steven A. Sterling					
Total Additions: \$15,972.00	3717 Misty Meadow Your City, State and ZIP Code					
Benefits for 2010: \$15,972.00	Box 8. Claim Number (Use this number if you need to contact SSA.)					
Draft as of May 15, 2010 - Subject	ct to Change					
orm SSA-1099-SM (1-2010) DO NOT RETURI	N THIS FORM TO SSA OR IRS					

Advanced - Sterling

Advanced Comprehensive Problem

Problem C - Kent Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9- 2010)	Department of the Treasury – Internal Revenue Service	1
	Intake/Interview & Quality Review Sheet	OMB # 1545-1964
(Nev. 3- 2010)	intake/interview & Quanty Neview Sheet	1

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions, please ask.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Proof of identity (such as dri	vers license d	or otn	er pictur	e 1D).									
Part I. Your Personal Inform	mation												
Your First Name Karl	١	И. I. R.	Last Name Are you a Kent X Yes ☐							Citizen?			
2. Spouse's First Name	1	M. I.	Last Name Is spouse a U							3. Citizen?			
Kara		B.	Bryant X Yes										
Mailing Address 1068 Rivermeade Dr.		Apt# City Your Ci			у		e Zip Code Your Zip Code						
4. Phone Primary: (259) 555-XXXX	Other:				E-mail								
5. Your Date of Birth 07/28/1940	6. Your Od Clerk	Your Occupation Clerk				7. Are you Legally Blind ☐ Yes ☒ No 8. Totally and Permanently Disabled ☐ Yes ☒ No							
9. Spouse's Date of Birth 01/15/1950						11. Is Spouse Legally Blind ☐ Yes ☒ No 12. Totally and Permanently Disabled ☐ Yes ☒ No							
13. Can your parents or someo	ne else claim	you	or your s	spouse	on their tax	return?	Yes	× No	Unsu	re			
Part II. Family and Deper	ndent Infor	mat	ion										
☐ Single ☑ Married: Did you live wi ☐ Divorced or Legally Sep ☐ Widowed: Year of spou	parated: Date												
List the name of everyone be If additional space.	elow who live									2010.			
Name (first, last) Do not enter your name or Spouse's name below.	Date of B (mm/dd/y		Relationship (e.g. son, r sister	nother,	Number of months lived in your home	US Citizen o resident of th US, Canada or Mexico (yes/no)	e 12	Single as of 2/31/10 es/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)			
(a)	(b)		(c)		(d)	(e)		(f)	(g)	(h)			
Tamara Thomas	05/08/20	06	Grando	child	12	Yes		Yes	No	No			
Kendra Kent	03/13/19	88	Daugh	nter	12	Yes		Yes	Yes	No			
Kerri Bryant	Ø3/17/19	48	Siste	er	12	Yes		Yes	No	No			

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at WI.Voltax@irs.gov.

Catalog Number 52121E

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions be Yes No Unsure X	elow)
□ ☑ □ 2 Tip Income?	
☐ ☒ ☐ 2. Tip Income?	
☐ ☒ ☐ 3. Scholarships? (Forms W-2, 1098-T)	
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-IN	Τ,
1099-DIV, 1099-OID)	
5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)	
☐ ☒ ☐ 6. Alimony Income?	
7. Self-Employment Income/Loss (such as earnings from contract labor, small business)?(Form(s) 1099-MISC)	
 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? 	
(Form(s) 1099-B)	
☐ ☑ 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)	
☑ 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)	
☑ ☐ 11. Unemployment Compensation? (Form(s) 1099-G)	
☑ 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)	
☐ X ☐ 13. Income (profit or loss) from Rental Property?	
🗵 🗌 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gambling Winnings	W2G)
(Forms W-2 G, 1099-MISC)	
Part IV. Expenses - In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions be	elow)
Yes No Unsure	
 Z . Contributions to a retirement account?	etc.)
 5. Medical expenses? 6. Home mortgage interest?	
X 7. Real estate taxes for your home or personal property taxes?	
☒ ☐ 8. Charitable contributions?	
☑ 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?	
Part V. Life Events - In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below	<u>')</u>
Yes No Unsure	
☐ ☒ ☐ 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)	
Nave debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s))	1099-01
S. Buy a home? If yes, closing date	1000 0)
S. Buy a nome: If yes, closing date X 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?	
 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) 6. Live in an area that was affected by a natural disaster? If yes, where? 	
7. Receive the First Time Homebuyers Credit in previous years?	
8. Pay any student loan interest? O. Make estimated tay payments or apply lost year's refund to year 2010 toy?	
9. Make estimated tax payments or apply last year's refund to your 2010 tax?	
If so how much? \$\frac{\$400.00}{\text{\text{\$\scirc}}}	
☐ 11. If you are due a refund, would you like a direct deposit of split your refund? ☐ ☐ 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	
☐ 12. If you have a balance due, would you like information about all of your payment options? (such	as
payment directly from your bank account, check, money order, credit/debit card or payment pla	
Catalog Number 52121E Form 13614-C (Rev. 9	

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only Remember: You are the link between the taxpayer's information and a

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

mace so com	
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
☐ Yes ☐ No	Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
☐ Yes ☐ No ☐ N/A	4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ Yes ☐ No	5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
Reminder	

Use Publication 17, Your Federal Income Tax For Individuals and Publication 4012, Volunteer Resource Guide in making tax law determinations.

Catalog Number 52121E

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

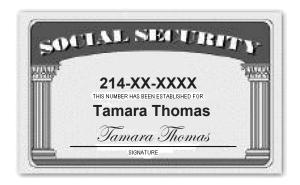
- Section A & B of this form are complete.
- 2. Taxpayer's identity, address and phone number was verified.
- Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- Personal and Dependency Exemptions are entered correctly on the return.
- All income shown on source documents and noted in Sections A, part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All **credits** are correctly reported.
- Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- 12. Correct SIDN is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.

Form **13614-C** (Rev. 9-2010)











Advanced - Kent

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Interview Notes - Kent

- · Karl and Kara are full-time residents of your state and they want to file a state return.
- Karl indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute.
- Their daughter, Kendra, is a full-time student classified as a junior at a local community college.
- Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher.
- Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them.
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678.
- Karl and Kara provided 100% of the support for both Kendra and Tamara.
- Kara received \$5,000 cash plus other income reported on a Schedule K-1 from the estate of her greataunt.
- In 2010, the Kents did not receive an Economic Recovery Payment.
- If using 2009 software, use 2009 tax law. Karl received a \$250 Economic Recovery Payment in 2009. (Caution Do NOT enter this payment until Line 63).

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

	a Employee's social security number 212-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile			
b Employer identification number (E	EIN)		1 Wag	ges, tips, other compensation	2 Federal income	tax withheld			
21-6XXXXXX		\$13,	817.00	\$987.00					
c Employer's name, address, and 2	IP code	3 Soc	cial security wages	4 Social security t	ax withheld				
		\$13,	817.00	\$856.65					
Jefferson Independ	ent School District		5 Me	dicare wages and tips	6 Medicare tax wi	thheld			
12210 Lee Road			\$13,	817.00	\$200.45				
Indianapolis, IN 46	6204		7 Soc	cial security tips	8 Allocated tips				
d Control number			9 Adv	vance EIC payment	10 Dependent care	benefits			
e Employee's first name and initial	Last name	Suff.	11 Nor	11 Nonqualified plans 12a See instructions for bo					
Kara B. Bryant			13 Statu	utory Retirement Third-party	12b				
1068 Rivermeade D)r		employée plan sick pây / Carlot Pây						
Your City, State and			14 Other 12c						
Tour Only, Grate and	1211 Oode		14 000	oi.	c				
					12d				
					c				
f Employee's address and ZIP code)				e e				
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS 21-6XXXXXX	\$13,817.00	\$693.00							
Wage and Statemen	I Tax C	2010)	Department of	of the Treasury—Internal	Revenue Service			
O P. T. P. Elled W. E	landa FEDERAL Tan Dat								
orm VV ~ Z Statemen	I Tax It loyee's FEDERAL Tax Return. Indicate to the Internal Revenue Service.	2010)	Department of	of the Treasury—Internal	Revenue Service			

	аЕ	mployee's social security number 211-XX-XXXX	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	≁file		e IRS website at s.gov/efile		
b Employer ident	ification number (EIN)			1 Wa	ges, tips, other compensation	2 Federa	Federal income tax withheld			
21-5XXXXXX					134.00	\$2,176	.00			
c Employer's name, address, and ZIP code					cial security wages	4 Social	security to	ax withheld		
					,087.63	\$1,927	00			
	s Petroleum				dicare wages and tips	6 Medic	are tax wit	hheld		
260 Rice	Street			\$31,	087.63	\$450.77				
Indianap	olis, IN 46204	4		7 So	cial security tips	8 Alloca	ted tips			
d Control number					vance EIC payment	10 Deper	dent care	benefits		
e Employee's first name and initial Last name Suff.					nqualified plans	C	12a See instructions for box 12			
Karl R. K	ont					å D	\$2,95	3.63		
	erneade Dr.			13 Statutory Retirement Third-party sick pay						
Your City	, State and ZI	P Code		14 Oth		12c				
						d e				
						12d				
f Employee's add	lress and ZIP code					е				
15 State Employ	yer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inco	me tax	20 Locality name		
YS 21-5)	XXXXX	\$28,134.00	\$1,674.0)	 					
w W-2	Wage and Ta Statement	ax –	2010]	Department of	of the Treasury	-Internal	Revenue Service		
orm	Statement	_		•						
opy B-To Be	Filed With Employe	e's FEDERAL Tax Return.								

Note: Form 8880 will appear in the TaxWise[®] Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$3,840 (2009) \$____ (2010)

Line 8—Interest

Karl is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-XX-XXXX), 1523 North Curry Rd, Your City, State, ZIP Code. Last year Karl received \$2,782.15 interest on that loan.

	CORF	REC	TED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Р	ayer's RTN (optional)	OMB No. 1545-0112		
Kendall Federal Cred 2602 Parks Road Indianapolis, IN 462		3	I Interest income \$ 456.00 2 Early withdrawal penalty \$ 46.00	20 10 Form 1099-INT	Inte	erest Income
PAYER'S federal identification number	RECIPIENT'S identification number	er :	Interest on U.S. Savings Bo	nds and Treas. obligation	ons	Сору В
21-8XXXXXX	211-XX-XXXX		\$			For Recipient
RECIPIENT'S name		ď	Federal income tax withheld	5 Investment expenses	8	This is important tax information and is being
Karl R. Kent			\$	\$		furnished to the Internal Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		•	6 Foreign tax paid	7 Foreign country or U.S.	possession	
1068 Rivermeade Dr.		;	\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8	3 Tax-exempt interest	9 Specified private activity bond interest		taxable and the IRS determines that it has not
Your City, State, and ZIP Code			\$	\$		been reported.
Account number (see instructions)		10	Tax-exempt bond CUSIP no	o. (see instructions)]
Form 1099-INT	(keep	for	your records)	Department of the T	reasury -	Internal Revenue Service

Karl received information from Gordon Investment Services that he had been paid \$148.63 in tax-exempt interest on that account.

Karl received a broker's statement from ZYX Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

Refund Monitor – Refund (Balance Due): \$3,511 (2009) \$_____ (2010)

Line 9—Dividends

Karl R. Kent 2YX Investments								Tax Year 2010				
1068 Rivermead Your City, State,	and ZIP Code			456 Maple Ave. fairbanks, AK 9970 (907)555-XXXX EIN: 21-7XXXXX				099 Tax Reporting				
211-XX-XXXX	rvambor.			EIN: 21-7XXXXX				py B for Recipient				
1099-INT Interes	st Income											
Interest Income Not in Box 3 Box 1	Early Withdrawal Penalty Box 2	Interest on U.S. Savings Bonds and Treasury Obligations Box 3	Federal Income Tax Withheld Box 4	Investment Expenses Box 5	Foreign Tax Paid Box 6	Foreign Country or U.S. Possession Box 7	Tax-Exempt Interest Box 8	Specified Private Activity Bond Interest Box 9				
\$123.00	\$0.00	\$864.00	\$86.00	\$0.00	\$0.00		\$1,500.00	\$0.00				
1099-DIV Divide	1099-DIV Dividend Income											
Total Ordinary Dividends Box 1a \$231.86 Foreign Tax Paid Box 6 \$3.65	Qualified Dividends Box 1b \$231.86 Foreign Country or U.S. Possession Box 7	Total Capital Gain Distribution Box 2a \$68.75 Cash Liquidation Distributions Box 8 \$0.00	Unrecaptured Section 1250 Gain Box 2b \$0.00 Noncash Liquidation Distributions Box 9 \$0.00	Section 1202 Gain Box 2c \$0.00	Collectibiles (28%) Gain Box 2d \$0.00	Nondividend Distributions Box 3 \$0.00	Federal Income Tax Withheld Box 4 \$0.00	Investment Expenses Box 5 \$0.00				
, , , , , ,	la fuana Dualian an	,	*****									
Transaction Date	s from Broker an	d Barter Exchange Description	Number of Shares	Federal Income Tax Withheld	Gross Proceeds Less Commission							
<u>Box 1a</u>	Box 1b	<u>Box 7</u>	<u>Box 5</u>	<u>Box 4</u>	<u>Box 2</u>	Buy Date	Cost/Basis					
09/23/2010	XXXX	Rust Corp.	100	\$0.00	\$1,700.00	11/01/1998	\$3,200.00					
06/01/2010	XXXX	Rio Motors	150	\$0.00	\$10,675.00	07/15/2008	\$9,543.00					
12/30/2010	XXXX	Rider Corp.	65	\$0.00	\$5,663.00							

Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

Refund Monitor-Refund (Balance Due): \$3,515 (2009) \$____ (2010)

Line 10—Taxable Refunds

Karl and Kara itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2008 was \$75,000 and for 2009 was \$49,859. Their total itemized deductions were \$13,250. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.00. They annually pay \$1,253 in county property tax on their home.

	☐ CORRE	CTED (if	checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployn	nent compensation	OMB	No. 1545-0120		
IN Department of Revenue 1600 West Indy Street Indianapolis, IN 46204			ocal income tax redits, or offsets		2010		Certain Government Payments
'		\$ 437.0	0	For	т 1099-G		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Fed	eral income tax wi	thheld	Copy B
22-0XXXXXX	211-XX-XXXX			\$			For Recipient
RECIPIENT'S name		5 ATAA paym	ents	6 Taxable energy grants \$ 8 Check if box 2 is			This is important tax
							information and is
Karl R. Kent/Kara B. Brya	ınt	\$					being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments				Service. If you are required to file a return,
1068 Rivermeade Dr.		\$			de or business ome	▶ □	a negligence penalty or
City, state, and ZIP code		9 Market ga	in				other sanction may be imposed on you if this
Your City, State, and ZIP Code		\$					income is taxable and
Account number (see instructions)		10a State	10b State identifica	ation no.	11 State income ta	ax withheld	the IRS determines that it has not been
							reported.
Form 1099-G	(keep 1	for your rec	ords)	Dep	artment of the T	reasury -	Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$3,485 (2009) \$____ (2010)

Line 12—Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$49.00 for paper and \$67.50 for a printer cartridge. Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 other miles. She bought the car and started using it for business on January 2, 2006. Kara has another car available for personal use.

PAYER'S name street address of	city, state, ZIP code, and telephone no.	ECTI	Rents	ON	/IB No. 1545-0115		
TATELLO Hame, Sueet address, t	my, state, zii code, and telephone no.	'	Tionio	UIV	ID INU. 1343-U115		
Pratt Medical Cent	ers, Inc.	s			△ △ △ △ △ △ △ △	- 1	Miscellaneous
826 Payne Avenue			Royalties	1	2010		Income
Indianapolis, IN 46	6204						
•		\$		For	rm 1099-MISC		
		3	Other income	4	Federal income tax	withheld	Сору Е
		\$		\$			For Recipien
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	payments	
21-1XXXXXX	212-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments i dividends or interest	n lieu of	This is important ta
Kara B. Bryant					uniuciius or interest		information and i
Raia B. Bryant		\$	1,637.00	\$			being furnished t the Internal Revenu Service. If you ar
Street address (including apt. no.		9	Payer made direct sales of \$5,000 or more of consumer		Crop insurance pr	oceeds	required to file
1068 Rivermeade	Dr.		products to a buyer (recipient) for resale ►	\$			return, a negligenc penalty or othe sanction may b
City, state, and ZIP code		11		12			imposed on you
Your City, State, and Z							this income in taxable and the IRS
Account number (see instructions)	13	Excess golden parachute payments	14	Gross proceeds p an attorney	aid to	determines that has not bee reported
		\$		\$			'
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's stat	e no.	18 State income
Φ.		1.\$					\$
\$ Form 1099-MISC	\$	\$					\$

Refund Monitor – Refund (Balance Due): \$2,871 (2009) \$____ (2010)

Line 13—Capital Gain or Loss

PAYER'S name, street address, city, state,		CTED (if checked) 1a Date of sale or exchange	OMB No. 1545-0715	ı	Proceeds From Broker and	
Pelrum Brokerage Service		03/10/2010	2010		arter Exchange	
82 Durr Street Indianapolis, IN 46249		1b CUSIP no.	<u> </u>		Transactions	
•			Form 1099-B			
			Reported S Gross proce		mmissions and option premiums	
PAYER'S federal identification number REC	IPIENT'S identification number	3 Bartering	4 Federal income tax w	vithheld		
21-2XXXXXX 2	11-XX-XXXX	\$	\$		Copy B	
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged		For Recipient	
Karl R. Kent		100			This is important tax information and is	
Street address (including apt. no.)		7 Description			being furnished to the Internal Revenue	
1068 Rivermeade Dr.		Purdue			Service. If you are required to file a return,	
City, state, and ZIP code		8 Profit or (loss) realized in 2010	9 Unrealized profit or (open contracts—12/3		a negligence penalty or other sanction may be imposed on you if this	
Your City, State, and ZI	P Code	\$	\$		income is taxable and the IRS determines that	
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts–12/31/2010	11 Aggregate profit or (I	oss)	it has not been reported.	
		\$	\$			
Account number (see instructions)		12 If the box is checked, the rec their tax return based on the				

Karl paid \$10,123 for 100 shares of Purdue stock on July 1, 2001 and paid \$35 commission for the sale. Refer to the broker's statement for additional stock sales.

Note: If using tax software 2009 software, the year for all sell dates needs to be reduced by one year. Reduce the buy date for Rio Motors by one year if using 2009 tax software.

ZYX Investments does not have a record for the purchase of Rider stock. Karl inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2007, the day his uncle died.

Refund Monitor – Refund (Balance Due): \$3,229 (2009) \$____ (2010)

Line 15—IRA Distributions

		CT	ED (if checke	ed)					
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribu	tion	OM	B No. 1545-0119	-	Distributions From nsions, Annuities,	
Saulk Trust Company	V	\$	838.00					Retirement or	
P.O. Box 254	,	2a Taxable amount		2	2010		Profit-Sharing Plans, IRAs		
Indianapolis, IN 46204		\$	838.00		F	orm 1099-R		Insurance Contracts, etc.	
		2b	Taxable amou		•	Total distributio	n 🗌	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (i in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax	
21-3XXXXXX	211-XX-XXXX	\$			\$			return. If this form shows federal income	
RECIPIENT'S name		5	Employee cont /Designated R contributions of	oth	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach	
Karl R. Kent		\$	insurance premiums		\$	employer's sec	Junies	this copy to your return.	
Street address (including apt. no	o.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is	
1068 Rivermeade	Dr.		7	SIMPLE	\$		%	being furnished to	
City, state, and ZIP code Your City, State, and ZIP Co	de	9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.	
	1st year of desig. Roth contrib.	10 \$	State tax withh	eld		State/Payer's state/21-3XXXXXX	tate no.	12 State distribution \$	
		\$						\$	
Account number (see instructions)		13 \$	Local tax withh	eld	14	Name of localit	У	15 Local distribution \$	
		\$			1			\$	

Karl did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.

	CORRE	СТ	ED (if checke	d)				
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	OM	B No. 1545-0119	_	Distributions From ensions, Annuities,
Yale Security IRA		\$	11,755.00		4	2010	Retirement Profit-Shari	
P.O. Box 2537		2a	Taxable amount		4			Plans, IRAs,
Indianapolis, IN 46204		\$			F	orm 1099-R		Insurance Contracts, etc.
		2b	Taxable amou	_	•	Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax
21-4XXXXXX	211-XX-XXXX	\$			\$			return. If this form shows
RECIPIENT'S name Karl R. Kent			Employee contr /Designated Ro contributions of insurance prem	oth r	Ť	Net unrealized appreciation in employer's sec		federal income tax withheld in box 4, attach this copy to your return.
Street address (including apt. no	D.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is
1068 Rivermeade I	Or.		G	SIMPLE	\$		%	being furnished to
City, state, and ZIP code Your City, State, and ZIP Cod	City, state, and ZIP code Your City, State, and ZIP Code		Your percentage distribution	of total %	I .		tributions	Revenue Service.
	1st year of desig. Roth contrib.	\$	State tax withhe	eld		State/Payer's s /21-4XXXXXX	tate no.	12 State distribution \$
		13						\$
Account number (see instructions)	Account number (see instructions)		Local tax withhe	eld	14	Name of localit	y	15 Local distribution \$
		\$						\$
Form 1099-R		, +			D	epartment of the 1	reasury -	- Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$3,144 (2009) \$____ (2010)

Line 16—Pensions and Annuities

PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249 PAYER'S federal identification number PAYER'S federal identification number RECIPIENT'S identification number RECIPIENT'S identification number RECIPIENT'S identification number PAYER'S federal identification number RECIPIENT'S identification number Solution of the termined of in box 2a) Solution of the termined of in box 2a) Payer is federal income tax withheld in box 4, attach this copy to your return. Total distribution of in box 2a) Recipient is federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service. Solution of the Treasury internal Revenue Service. Payer models Payer for 1099-R Paper models is the title treasury. Internal Revenue Service.		CORRE	СТ	ED (if checke	d)						
Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249 PAYER'S federal identification number	PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ОМ	B No. 1545-0119				
P.O.Box 7139		· ·	\$ 1,200.00		4			Retirement or			
PAYER'S federal identification number PAYER'S federal identification number PAYER'S federal identification number PAYER'S federal identification number 227-xxxxxx 211-xx-xxxx S			1		nt				Insurance		
PAYER'S federal identification number PAYER'S federal identification number (see instruction in employeer's securities number (see instructions) PAYER'S federal identification number (see instructions) PAYER'S federal identification number (see instructions number (see instructions) PAYER'S federal identification number (see instructions number (see instructions) PAYER'S federal income tax withheld appreciation in employer's securities forms hows federal income tax withheld number (see ontributions or insurance premiums PAYER'S federal identification in employer's securities forms hows federal income tax withheld appreciation in employer's securities forms of appreciation	,		Ľ			F					
number number numbe			2b					n 🗍	Report this		
227-xxxxxx RECIPIENT'S name KARL R. KENT 1068 Rivermeade Dr Your City, State and ZIP Code 1069 Rivermeade Dr Your City, State and ZIP Code 1069 Rivermeade Dr Your City, State and ZIP Code 1069 Rivermeade Dr Your City, State and ZIP Code 1068 Rivermeade Dr Your City, State and ZIP Code 1068 Rivermeade Dr Your City, State and ZIP Code 1068 Rivermeade Dr Your City, State and ZIP Code 1068 Rivermeade Dr Your City, State and ZIP Code 1068 Rivermeade Dr Your City, State and ZIP Code 1068 Rivermeade Dr Your City, State and ZIP Code 107 Distribution IRAV SEP/ SIMPLE \$ 8 Other SIMPLE \$ 96 Total employee contributions being furnished to the Internal Revenue Service. 107 Distribution IRAV SEP/ SIMPLE \$ 96 Total employee contributions Service. 108 State tax withheld \$ 11 State/Payer's state no. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			3		cluded	4		tax	federal tax		
RECIPIENT'S name KARL R. KENT 1068 Rivermeade Dr Your City, State and ZIP Code 1069 A State and ZIP Code 1069 A State and ZIP Code 1069 A State and ZIP Code 1060 A State and ZIP Code 107 Distribution SEP/SIMPLE SEP/S	227-xxxxxx	211-xx-xxxx	\$			\$			form shows		
1068 Rivermeade Dr Your City, State and ZIP Code 7 Distribution code(s) SEP/SIMPLE 7 9a Your percentage of total distribution % \$\$ Total employee contributions being furnished to the Internal Revenue Service. 1st year of desig. Roth contrib. 2st year year year year year year year year			/Designated Roth		appreciation in			tax withheld in			
Your City, State and ZIP Code 7 Distribution code(s) 7 SIMPLE 7 SIMPLE 9a Your percentage of total distribution % \$ This information is being furnished to the Internal Revenue Service. 1st year of desig. Roth contrib. 10 State tax withheld 11 State/Payer's state no. \$ \$ \$ \$ Account number (see instructions) 13 Local tax withheld \$ 14 Name of locality \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			\$	insurance prem		\$	omployer o coo	Jantico			
Part Vour percentage of total distribution Service Revenue Service Revenue Service Revenue Service Ser		Code	7		SEP/		Other	%	being furnished to		
Account number (see instructions) 13 Local tax withheld			9a				Total employee con	tributions	1		
Account number (see instructions) 13 Local tax withheld \$ \$ \$ \$		1st year of desig. Roth contrib.	\$		eld	11	State/Payer's s	tate no.	\$		
\$ \$ \$		Account number (see instructions)							T		
T, I,	Account number (see instructions)				eld 	14	Name of localit	:y 	\$		
			\$						\$		

Karl retired two years ago and started drawing his retirement pay on January 1, 2009 (January 1, 2008 for $TaxWise^{\scriptsize{\^{8}}}$ 2009). He recovered \$335 of his cost during the first year. Karl did not select a joint and survivor annuity.

		CT	ED (if checke	ed)			_				
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	tion	ОМ	IB No. 1545-0119	_	Distributions From Insions, Annuities,			
Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204		\$ 18,625.00			2010			Retirement or Profit-Sharing			
		2a	2a Taxable amount		<u> </u>			Plans, IRAs			
		\$			F	orm 1099-R		Insurance Contracts, etc.			
		2b	Taxable amou not determine			Total distributio	n 🗌	Copy E Report this			
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax			
24-0XXXXXX	211-XX-XXXX	-XXXX \$ 1,715.00		\$ 1,715.00		1,715.00		\$ 1,715.00		return. If this form shows	
RECIPIENT'S name		5	/Designated Ro	oth r	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach			
Karl R. Kent		\$	insurance prem	niums	\$			this copy to your return			
Street address (including apt. no	o.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is			
1068 Rivermeade Dr			7	SIMPLE	\$		%	being furnished to			
City, state, and ZIP code Your City, State, and	ZIP Code	9a	Your percentage distribution	of total %	ı	Total employee contributions 5.864.00		Revenue Service.			
1st year of desig. Roth contrib.		10 \$	State tax withhou	eld	ı	State/Payer's st	tate no.	12 State distribution \$			
		\$						\$			
Account number (see instructions)		13 \$	Local tax withh	eld	14	Name of localit	У	15 Local distribution \$			
		\$			 -			\$			

Refund Monitor – Refund (Balance Due): \$1,983 (2009) \$____ (2010)

651110

					Final K		Amended		OMB No. 1545-0099
	edule K-1 m 1065)		2010	Pa					rent Year Income, nd Other Items
	tment of the Treasury	For calendar	year 2010, or tax	1	Ordinary	business inc	ome (loss)	15	Credits
Intern	al Revenue Service	year beginni	ng, 2010						
D	turania Chana af Incana	ending	, 20	2	Net renta	al real estate	income (loss)		
	tner's Share of Incom dits, etc. ▶ See	,	CIONS, and separate instructions.	3	Other ne	et rental inco	me (loss)	16	Foreign transactions
	art Limited Information	on About t	ho Partnership	4	Guarant	eed payment	s		
Α	Partnership's employer identificatio		ne rai ulei sinp	À					
_	22-8XXXXXX			5	Interest	income	AT		
В	Partnership's name, address, city, s			6a	Ordinan	/ dividends			
	Black Jack Production 1001 Yukon Dr.	n Compa	ny	ba					
	Fairbanks, AK 9970			6b	Qualified	d dividends			
	Talibatiks, Alt 3370			7	D 111				
_	100.0		40		Royaltie				
С	IRS Center where partnership filed a Austin	return		8		rt-term capita	al gain (loss)		
D	X Check if this is a publicly traded	d partnership (P	TP)				J. (,		
P	art II Limited Information			9a	Net long	-term capita	gain (loss)	17	Alternative minimum tax (AMT) items
Е	Partner's identifying number	on About t	- Crurior	9b	Collectib	oles (28%) ga	in (loss)		
<u> </u>	212-XX-XXXX			9c	Lineagen	tured section	10E0 goin		
F	Partner's name, address, city, state	, and ZIP code		90	Unrecap	nurea sectioi	1 1250 gaiii		
	Kara B. Bryant 1068 Rivermeade Dr			10	Net sect	tion 1231 gai	n (loss)	18	Tax-exempt income and nondeductible expenses
	Your City, State, and	Zip Code	;	11	Other in	come (loss)		1	
G	General partner or LLC member-manager	Limited membe	partner or other LLC r						
н	Domestic partner	Foreign	partner					19	Distributions
١,	What type of entity is this partner?			12	Section	179 deduction	n	"	Distributions
J	Partner's share of profit, loss, and c	apital (see instru	uctions):						
	Beginning		Ending	13	Other de	eductions		1	
	Profit	%	%					20	Other information
	Loss	%	%						
	Capital	%	%						
K	Partner's share of liabilities at year			14	Self-emi	ployment ear	ninge (lose)		
	Nonrecourse			'*	Self-elli	pioyinent ear	riirigs (ioss)		
	Recourse	. \$							
		· -							
L	Partner's capital account analysis:			*Se	e attacl	ned staten	nent for add	litiona	al information.
	Beginning capital account	. \$							
	Capital contributed during the year	\$							
	Current year increase (decrease)								
	Withdrawals & distributions	. \$ ()	Į					
	Ending capital account	. \$		l g					
	Tax basis GAAP Other (explain)	Section	on 704(b) book	For IRS Use Only					
M	Did the partner contribute property	with a built in ~	ain or loss?	"					
М	Yes No	with a built-in g	ani oi iuss?						
1	If "Yes", attach statement (see	instructions)		1					

Refund Monitor – Refund (Balance Due): \$1,826 (2009) \$____ (2010)

Line 19—Unemployment Compensation

	☐ CORRE	ECTED (if	checked)				
PAYER'S name, street address, city,	1 Unemployn	nent compensation					
Indiana Unemployment Commission 32 Sutton Road Indianapolis, IN 46204			0.00 ocal income tax credits, or offsets	- E	2010		Certain Government Payments
		\$		For	ո 1099-G		
PAYER'S federal identification number 25-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amo			4 Federal income tax withheld \$ 120.00		Copy B For Recipient
RECIPIENT'S name		5 ATAA payments		6 Tax	able energy grai	nts	This is important tax information and is
Karl R. Kent		\$		\$			being furnished to the
Street address (including apt. no.)		7 Agricultur	e payments		eck if box 2 is le or business		Service. If you are required to file a return,
1068 Rivermeade Dr.		\$		inco		<u> </u>	a negligence penalty or
City, state, and ZIP code		9 Market ga	iin				other sanction may be imposed on you if this
Your City, State, and ZIP Code		\$					income is taxable and the IRS determines that
Account number (see instructions)		10a State	10b State identifica	ition no.	11 State income to	ax withheld	it has not been reported.
Form 1099-G	(keep	for your rec	cords)	Dep	artment of the T	reasury -	Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$1,923 (2009) \$___ (2010)

—Social Security Benefits

FORM SSA-1099 - SOCIAL S	SECURITY BENEFIT STATEMENT
2010 • PART OF YOUR SOCIAL SECURIT	Y BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
SEE THE REVERSE FOR MORE IN	IFORMATION.
Box 1. Name	Box 2. Beneficiary's Social Security Number
KARL R. KENT	211-XX-XXXX
Box 3. Benefits Paid in 2010 Box 4. Benefits Repaid to \$13,682.00	SSA in 2010 Box 5. Net Benefits for 2010 (Box 3 minus Box - \$13,682.00
DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit:	
\$11,565.20	
Medicare Part B premiums deducted fro	om .
your benefits: \$1,156.80	
Medicare Prescription Drug premiums (Part D) deducted from your benefits:	Box 6. Voluntary Federal Income Tax Withholding : \$360.00
\$600.00	Box 7. Address
	Karl R. Kent
Total Additions:	1068 RIVERMEADE DR.
\$13,682.00	
Benefits for 2010:	Your City, State and ZIP Code
\$13,682.00	Tour City, State and Zir Code
	Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2010 - Subject	ct to Change
orm SSA-1099-SM (1-2010) DO NOT RETUR	RN THIS FORM TO SSA OR IRS

Refund Monitor – Refund (Balance Due): \$543 (2009) \$____ (2010)

Line 21—Other Income

	CORRECTED (if checked		OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
number, and telephone number	\$1,200.00		2010
Lottery Board	3 Type of wager	4 Date won	
19 West Jackson Street	Lottery	04/14/2010	Form W-2G
	5 Transaction	6 Race	Certain
Indianapolis, IN 46204			Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
21-0XXXXXX (888) 341-XXXX			wiiiiiiigs
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This is important tax information and is being
Kara B. Bryant	212-XX-XXXX		furnished to the Internal
	11 First I.D.	12 Second I.D.	Revenue Service. If you are required to file a return, a
1068 Rivermeade Dr.			negligence penalty or other sanction may be imposed on
	13 State/Payer's state identification no.	14 State income tax withheld	you if this income is taxable and the IRS determines that
Your City, State, and ZIP Code	22-3XXXXXX	\$36.00	it has not been reported.
Under penalties of perjury, I declare that, to the best of my knowledge and be			Copy C
correctly identify me as the recipient of this payment and any payments from ide	•	* ' ' '	For Winner's
Signature ► Kara B. Bryant	D	ate ▶04/14/2010	Records

Kara had \$2,250 in gambling losses.

Refund Monitor-Refund (Balance Due): \$363 (2009) \$____ (2010)

Line 31a—Alimony Paid Adjustment

Karl paid \$3,600 in alimony to a previous wife. Her social security number is 215-XX-XXXX.

Refund Monitor – Refund (Balance Due): \$903 (2009) \$____ (2010)

Line 32—IRA Contribution Adjustment

Kara would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

Refund Monitor – Refund (Balance Due): \$1,803 (2009) \$____ (2010)

Line 33—Student Loan Interest Adjustment

Kara paid \$268 interest on a student loan she incurred to obtain her teaching degree.

Refund Monitor – Refund (Balance Due): \$1,841 (2009) \$ (2010)

139

Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Karl wants to itemize deductions and provides the following information:

Medical insurance	\$1,200
Doctor bills	\$1,653
Hospital bills	\$3,200
Life insurance	\$1,842
Funeral expenses	\$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eyeglasses	\$210
Church cash donations with canceled checks	\$1,650
Cash contributions to: National Public Radio, American	Cancer \$225
Society, Shriners Children's Hospital with canceled ch	ecks and receipts
Contributions to Millsap Elementary School with cancele	ed checks and receipts \$250
Salvation Army (FMV of clothes and TV in good used co	ndition; Kents have receipts
for these contributions.)	\$350
Home mortgage interest (Form 1098)	\$3,164
County real estate tax (property tax statement based on p	property value) \$875
City real estate tax (property tax statement based on pro	pperty value) \$258
Personal property tax (based on the value)	\$624
Gambling losses	\$2,250
Speeding tickets	\$375

Refund Monitor - Refund (Balance Due): \$2,216 (2009)

\$____(2010)

Line 48—Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center \$1,100 to watch Tamara while they worked. The address is 128 Menio St, Your City, State, and ZIP Code. Their EIN is 12-4XXXXXX.

Refund Monitor - Refund (Balance Due): \$2,436 (2009)

\$____(2010)

Line 49—Education Credits

Kara and Karl paid \$2,750 for Kendra's tuition. Kendra spent \$500.00 on textbooks and supplies and \$850.00 for a new computer which was not a course requirement.

	CORR	ECTED			
FILER'S name, street address, city, state, ZIP code, and telephone number Northern Kentucky University Nunn Drive Founders Hall 500		Payments received for qualified tuition and related expenses	OMB No. 1545-1574	Tuition	
Highland Heights, KY		2 Amounts billed for qualified tuition and related expenses 7,750.00	Form 1098-T	Statement	
FILER'S federal identification no. 61-0XXXXXX	STUDENT'S social security number 213-XX-XXXX	If this box is checked, your has changed its reporting m		Copy B For Student	
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants		
Kendra Kent		\$	\$ 5,000.00	This is important	
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an	tax information and is being furnished to the	
City, state, and ZIP code Your City, State, and	ZIP Code	\$	academic period beginning January - March 2011 ►	Internal Revenue Service.	
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a	10 Ins. contract reimb./refund		
	half-time student X	graduate student	\$		
Form 1098-T	(keep for your records)		Department of the Treasury -	Internal Revenue Service	

Kara had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85.

Refund Monitor-Refund (Balance Due): \$4,813 (2009) \$_____ (2010)

Line 52—Energy Credits, Form 5695 (Line 53 if using 2009 software)

The Kents insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components.

Refund Monitor-Refund (Balance Due): \$6,313 (2009) \$____ (2010)

Line 62—Estimated Tax Payments

During the year, Karl and Kara made the following estimated tax payments.

DATE PAID	AMOUNT PAID
04/14	\$100.00
09/18	\$100.00

They also applied \$200 from last year's tax refund toward this year's taxes.

Refund Monitor-Refund (Balance Due): \$6,713 (2009) \$_____ (2010)

Line 63—Making Work Pay Credit

If using 2009 software, select "Yes" on line 10 of Schedule M and enter \$250. Select "No" on line 11.

Refund Monitor-Refund (Balance Due): \$6,463 (2009)

\$ (2010)

Line 73—Overpayment (Line 72 for 2009)

Refund Monitor-Refund (Balance Due): \$6,463 (2009)

\$____ (2010)

Line 74a—Amount You Want Refunded to You (Line 73a for 2009)

Karl and Kara want any refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

Refund Monitor-Refund (Balance Due): \$3,231 (2009)

\$____ (2010)

Line 75—Applied to Next Year's Estimated Taxes (Line 74 for 2009)

If Karl and Kara have a refund coming, they want half of the refund applied to next year's taxes.

Refund Monitor-Refund (Balance Due): \$3,232 (2009)

\$____ (2010)

If using TaxWise[®], review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

Signature Line

Karl and Kara want to sign their return using the Practitioner's Pin.

Advanced Supplemental Exercises

Advanced Supplemental Exercise 1

Open Exercise 3 (Cunningham) and add the following:

1. All year Charlotte has been typing medical transcripts, at night, in her home, to make extra money. She provided you with Form 1099-MISC from the Parsons Medical Centers for the money she received from them. She also received \$1,576.50 from other doctors for this service. Last year she paid \$49.00 for paper, \$67.87 for printer cartridges, and \$187.00 for repairs to her computer. She also paid \$52 a month for high-speed Internet access that is needed to download and send transcription data. The computer and Internet access is used 100% for her medical transcript business. The business code for Schedule C-EZ is 622000.

PAYER'S name, street address, co	ty, state, ZIP code, and telephone no.	1	Rents	ON	IB No. 1545-0115		
Parsons Medical Centers, Inc. 826 Parks Ave. Hebron, KY 41048		\$	Royalties		2010	ı	Miscellaneou Incom
ricolon, iti 41040		\$		For	m 1099-MISC		
		3	Other income	4	Federal income tax wi	thheld	Сору
		\$		\$			For Recipie
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care p	ayments	
04-5XXXXXX	041-XX-XXXX	\$		\$			
RECIPIENT'S name Charlotte Cunningha	am	\$	Nonemployee compensation 5,637.00	8 \$	Substitute payments in dividends or interest	lieu of	This is important information and being furnished the Internal Rever Service. If you a
Street address (including apt. no.) 3300 Bowie Drive		9	Payer made direct sales of \$5,000 or more of consumer products to a buyer	10	Crop insurance pro	ceeds	required to file return, a negliger penalty or oth
			(recipient) for resale ▶	\$			sanction may
City, state, and ZIP code Your City, State, and ZI	P Code	11		12			imposed on you this income taxable and the II
Account number (see instructions)		13	Excess golden parachute payments	14 \$	Gross proceeds pai an attorney	d to	determines that has not be reporte
5a Section 409A deferrals	15b Section 409A income	16	State tax withheld		State/Payer's state	no.	18 State income
Φ	\$	\$					\$ \$

2. Continue Exercise 3 (Cunningham). Charlotte rolled over her IRA account from First Oakdale IRA to Merrill Lynch IRA. Enter Form 1099-R.

PAYER'S name, street address, city, state, and ZIP code First Oakdale IRA P.O. Box 252231 Dayton, OH 45402		CTED (if checked) 1 Gross distribution			ОМ	B No. 1545-0119		istributions Fron	
		\$	11,754.82 Taxable amount			20 10 orm 1099-R	Pe	nsions, Annuities Retirement o Profit-Sharing Plans, IRAs Insurance Contracts, etc	
		2b	2b Taxable amount not determined x		Total distribution		n 🗌	Copy Report thi	
PAYER'S federal identification number 04-6XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	3	Capital gain (ir in box 2a)	ıcluded	4 Federal income tax withheld		tax	income on your federal tax return. If this form shows	
RECIPIENT'S name Charlotte Cunningham		5 \$	Employee contributions of insurance premisers.	oth r	9 6 \$	Net unrealized appreciation in employer's securities		federal income tax withheld in box 4, attach this copy to your return.	
Street address (including apt. n 3300 Bowie Drive	o.)	-	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information being furnished t	
City, state, and ZIP code Your City, State, and ZIP Co	de	9a	Your percentage distribution	of total	9b \$			the Interna Revenue Service	
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld 	11	State/Payer's st	tate no.	12 State distribution \$	
Account number (see instructions)	·	13 \$ \$	Local tax withhe	eld	14	Name of localit	у	15 Local distributio \$	

Advanced Supplemental Exercise 2

1. Open Exercise 5 (Washington) and add the following: Enter Form 1099-R

PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribu	tion	ОМ	B No. 1545-0119	_	istributions From	
Newcomb Financial Services 200 Lincoln Street 5th Floor Cincinnati, OH 45202		\$	10,000.00		a	2010		Retirement or Profit-Sharing	
		2a	Taxable amou	nt				Plans, IRAs Insurance Contracts, etc	
		\$	10,000.00		Fo	orm 1099-R			
		2b	Taxable amou not determine			Total distributio	n 🗌	Copy E Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	d 4 Federal income ta withheld			income on you federal tax	
12-5XXXXXX	121-XX-XXXX	\$			\$	1,000.00		return. If this form shows federal income	
RECIPIENT'S name Maurice Alphonzo Washington		5	Employee cont /Designated Ro contributions o insurance prem	oth r	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attacl this copy to your return	
Street address (including apt. no	p.)	_	Distribution	IRA/	,	\$ Other			
516 Windgate Roa	d		code(s)	SEP/ SIMPLE	\$		%	This information is being furnished to the Interna	
City, state, and ZIP code Your City, State, and ZIP Cod	de	9a	Your percentage distribution	of total %		Total employee con 5,864.00	tributions	Revenue Service	
1st year of desig. Roth contrib.		10 \$	State tax withh	eld	11 State/Payer's st YS/12-6XXXXXX		tate no.	12 State distribution \$ 10,000.00	
		\$						\$	
Account number (see instructions)	·	13 \$	Local tax withh	eld	14	Name of localit	У	15 Local distribution	
		\$						\$ \$	

2. Maurice Washington received a Schedule K-1 from the Washington Family Trust.

		√	Final K-1		Amend	ded K-	1 OMB No. 1545-0092
Schedule K-1 (Form 1041)	2010	Pa	art III				of Current Year Income, , and Other Items
Department of the Treasury Internal Revenue Service		1	Interest i		, -	11	Final year deductions
internal revenue corvice		0-	Oudinani		100.00		
		2a	Ordinary	dividends	600.00		
Beneficiary's Share of I	ncome, Deductions,	2b	Qualified	dividends			
Credits, etc.	► See back of form and instructions.	_	Not obou		500.00		
Part I Information Ab	oout the Estate or Trust	3	Net snor	t-term capita	ıı gain		
A Estate's or trust's employer ident		4a	Net long	-term capital	gain		
12-7	xxxxxx				\$50.00		
B Estate's or trust's name		4b	28% rate	e gain		12	Alternative minimum tax adjustment
Washington Family Trust 100 Skyline Drive		4c	Unrecapt	tured section	1250 gain		
Cincinnati, OH 45202		5		rtfolio and less income			
c Fiduciary's name, address, city, sWilliam Washington	state, and ZIP code	6	Ordinary	business inc	ome		
100 Skyline Drive		7	Net renta	al real estate	income	-	
Cincinnati, OH 45202			110110111			13	Credits and credit recapture
		8	Other rer	ntal income			
		9	Directly a	apportioned of	deductions		
D Check if Form 1041-T was fi							
Check if Form 1041-1 was fi	lled and enter the date it was filed					14	Other information
E Check if this is the final Form	n 1041 for the estate or trust	10	Estate ta	x deduction			
	oout the Beneficiary						
F Beneficiary's identifying number121-xx-xxxx							
G Beneficiary's name, address, city,	, state, and ZIP code						
Maurice Alphonzo Washin	igton						
516 Windgate Road Your City, State and ZIP C	ode						
		No ber dec	te. A sta neficiary ductions	itement m 's share o	ust be at f income	tache and c	onal information. Id showing the directly apportioned ntal real estate, and
		For IRS Use Only					
H ✓ Domestic beneficiary	Foreign beneficiary	ш —					

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Cat. No. 11380D

Schedule K-1 (Form 1041)

Advanced Supplemental Exercise 3

Open Exercise 4 (Clark) and continue with the following:

1. Teena has been doing some sewing for Parsons Medical Centers. She makes sheets for special beds in the clinic. She also received \$1,250 for sewing sheets for other smaller clinics. She paid \$275 for repairs on her sewing machine, \$859 for material, and \$135 for sewing supplies. She drove 80 miles per month picking up supplies and delivering sheets. She only has one car. She began using it in her business last year on January 1. Her written records show that the total other mileage was 10,000 miles. The business code for Form C-EZ is 812330.

DAVER'S name attract addition -:			ED (if checked) Rents	T				
PAYER'S name, street address, city, state, ZIP code, and telephone no.		10. 1	Rents	ON	IB No. 1545-0115			
Parsons Medical Centers, Inc. 826 Parks Ave. Hebron, KY 41048		\$			2010	Miscellaneous		
		2	Royalties		<u> </u>		Incom	
		\$		For	m 1099-MISC			
		3	Other income	4	Federal income tax w	ithheld	Copy I	
		\$		\$			For Recipien	
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	payments		
04-5XXXXXX	052-XX-XXXX	\$		\$				
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	lieu of	This is important ta	
Teena Stephens							information and being furnished	
		\$	5,637.00	\$			the Internal Revenu Service. If you a	
Street address (including apt. no.)		9	Payer made direct sales of \$5,000 or more of consumer	10	Crop insurance pro	ceeds	required to file return, a negligent	
876 Kenyon Ave.			products to a buyer (recipient) for resale ►	\$			penalty or other	
City, state, and ZIP code		11		12			imposed on you	
Your City, State, and ZI	P Code						this income taxable and the IR	
Account number (see instructions)		13	Excess golden parachute payments	14	Gross proceeds pa an attorney	id to	determines that has not bee	
		\$		\$			reporte	
5a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	no.	18 State income	
		\$		ļ			\$	
\$	\$	\$					\$	

- 2. Windsor reported that he made the following stock sales during the tax year:
 - 100 shares of Brescoa. He received this stock on April 12, 2009 as part of an inheritance. The stock was originally purchased for \$350 but the fair market value (FMV) of the stock when inherited was \$1,650 and was \$1,120 (net proceeds) when he sold it on November 17.
 - 150 shares of Fisk. He sold the stock on June 1 for \$10,675 gross proceeds. He bought the stock for \$6,675 on July 7, 1996. He had to pay a \$25 brokerage fee to sell the stock.
 - 65 shares of Greenville Corp. He sold this stock for \$5,663 on December 12. He bought the stock through a stock purchase plan between May 4, 1999, and June 1, 2003. The total cost basis was \$7,218.

Advanced - Clark

3. Teena rolled over her IRA from First Oakdale IRA to Merrill Lynch IRA. Enter the following 1099-R:

PAYER'S name, street address, city, state, and ZIP code		CTED (if checked) 1 Gross distribution			0.0.2			Distributions From	
First Oakdale IRA P.O. Box 25237 Dayton, OH 45402		\$	11,754.00 Taxable amount		20 10 Form 1099-R			Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2b	Taxable amou not determined	_		Total distributio	n 🗌	Copy B Report this	
PAYER'S federal identification number 04-6XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	3	Capital gain (ir in box 2a)	ncluded	4 \$	Federal income withheld	tax	income on your federal tax return. If this form shows federal income	
RECIPIENT'S name Teena Stephens		5	Employee contributions of insurance premisers.	oth r	ns 6 Net unrealized appreciation in employer's securit			tax withheld in box 4, attach this copy to your return	
Street address (including apt. no.) 876 Kenyon Ave.		-	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Interna	
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b Total employee contributions		Revenue Service.		
	1st year of desig. Roth contrib.	10 \$		eld	11	State/Payer's s	tate no.	12 State distribution \$	
Account number (see instructions)		\$ 13 \$ \$	13 Local tax withheld \$		14 Name of locality			\$ 15 Local distribution \$ \$	

4. Enter Form 1099-R. Teena took a distribution to help her brother who has been without a job for several months.

	☐ CORRE	СТ	ED (if checke	d)	_					
PAYER'S name, street address, city, state, and ZIP code		1	1 Gross distribution			B No. 1545-0119	_	Distributions From nsions, Annuities,		
Newcomb Financial Services		\$ 10,000.00		2010	Retirement or					
200 Lincoln Street Cincinnati, OH 45202		2a	Taxable amou	nt			Plans, IRAs			
		\$	\$ 10,000.00		Form 1099-R		Insurance Contracts, etc.			
		2b	Taxable amou			Total distributio	n 🗌	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	cluded	4	Federal income withheld	tax	income on your		
12-5XXXXXX	052-XX-XXXX	\$			\$	1,000.00		return. If this form shows federal income		
RECIPIENT'S name Teena Stephens		5	Employee contributions of insurance premium.	oth r	6	Net unrealized appreciation in employer's sec		tax withheld		
		\$		\$			your return.			
Street address (including apt. no.)		7	Distribution code(s)	IRA/ SEP/	8	Other		This information is		
876 Kenyon Ave.		1	1	SIMPLE	\$		%	being furnished to		
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b Total employee contribution		tributions	Revenue Service.		
	1st year of desig. Roth contrib.	\$	State tax withhe	eld		State/Payer's st		12 State distribution \$		
		\$						\$		
Account number (see instructions)		13 Local tax withheld		14 Name of locality			15 Local distribution			
		\$			 			\$ \$		

- 5. Enter the following information:
 - a. Windsor put \$2,000 into his regular IRA account this year. Teena put the same amount into her Roth IRA account.
 - b. Last year Teena paid \$317 interest on the student loan she took to help pay for her teacher's degree.
 - c. Windsor paid alimony to his first wife, Elizabeth Clark (055-XX-XXXX), at \$350 a month for the entire year.
- 6. Windsor paid the Salem Day Care Center (EIN 05-8XXXXXX), located at 87 North Casper Drive, Your City, State, and ZIP Code, for Tori's care while he and Teena worked. He paid the day care center \$1,793.

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